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# Grand Rapids Public Schools

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

### **Independent Auditor's Reports**

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	1
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	2-3
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	4-6
<b>Schedule of Expenditures of Federal Awards</b>	7-10
<b>Reconciliation of Basic Financial Statements Federal Revenue with Schedule of Expenditures of Federal Awards</b>	11
<b>Notes to Schedule of Expenditures of Federal Awards</b>	12
<b>Schedule of Findings and Questioned Costs</b>	13-14

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

**Independent Auditor's Report**

To the Board of Education  
Grand Rapids Public Schools

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Grand Rapids Public Schools (the "School District") as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We issued our report thereon dated October 24, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 24, 2022.

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

*Plante & Moran, PLLC*

October 24, 2022

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

**Independent Auditor's Report**

To Management and the Board of Education  
Grand Rapids Public 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 Grand Rapids Public Schools (the "School District") as of and for the year ended June 30, 2022 and the related notes to the basic financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 24, 2022.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the School District's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

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

To Management and the Board of Education  
Grand Rapids Public 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 24, 2022

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required  
by the Uniform Guidance

**Independent Auditor's Report**

To the Board of Education  
Grand Rapids Public Schools

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

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

We have audited Grand Rapids Public 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, 2022. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of Grand Rapids Public Schools 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 Grand Rapids Public Schools' 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  
Grand Rapids Public 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 Grand Rapids Public Schools' 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 Grand Rapids Public Schools' 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 Grand Rapids Public Schools' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Grand Rapids Public Schools' 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 Grand Rapids Public Schools' 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  
Grand Rapids Public 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 24, 2022



# Grand Rapids Public Schools

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2021	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2022	Current Year Cash Transferred to Subrecipients
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture -										
Passed through the Michigan Department of Education:										
Noncash Assistance:										
USDA Entitlement Commodities 2020-2021	N/A	10.555	\$ 374,463	\$ 317,590	\$ (56,873)	\$ -	\$ -	\$ 56,873	\$ -	\$ -
USDA Entitlement Commodities 2021-2022	N/A	10.555	<u>684,988</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>684,988</u>	<u>657,510</u>	<u>(27,478)</u>	<u>-</u>
Total National School Lunch Program Commodities			1,059,451	317,590	(56,873)	-	684,988	714,383	(27,478)	-
Cash Assistance:										
National School Lunch Program:										
COVID-19 - Emergency Operations SNP Meals - 2020-2021	211965	10.555	1,149,070	1,149,070	1,149,070	-	1,149,070	-	-	-
Seamless Summer Option (SSO) - Lunch	211961 / 221961	10.555	9,203,207	-	-	-	9,203,207	9,445,554	242,347	-
Supply Chain Assistance	220910	10.555	359,960	-	-	-	359,960	359,960	-	-
Snack Program - COVID-19 - Unanticipated Grant Payments - 2020-2021	221980	10.555	<u>28,512</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,512</u>	<u>28,512</u>	<u>-</u>	<u>-</u>
Total National School Lunch Program			10,740,749	1,149,070	1,149,070	-	10,740,749	9,834,026	242,347	-
Total National School Lunch Program (including commodities)			11,800,200	1,466,660	1,092,197	-	11,425,737	10,548,409	214,869	-
National School Breakfast Summer Program:										
Seamless Summer Option (SSO) - Breakfast	211971 / 221971	10.553	2,515,200	-	-	-	2,515,200	2,594,363	79,163	-
Summer Food Service Program										
COVID-19 Summer Food Service Program 2020-2021	210904	10.559	<u>4,026,038</u>	<u>3,784,454</u>	<u>296,432</u>	<u>-</u>	<u>472,684</u>	<u>241,584</u>	<u>65,332</u>	<u>-</u>
Total Child Nutrition Cluster			18,341,438	5,251,114	1,388,629	-	14,413,621	13,384,356	359,364	-
Special Education Cluster - U.S. Department of Education -										
Passed through the Kent County ISD:										
IDEA:										
Resource Room	200450-2022	84.027	4,326,643	-	-	-	3,491,095	4,326,643	835,548	-
Resource Room ARP Funds	200450-2022	84.027	514,102	-	-	-	403,012	514,102	111,090	-
Pre-primary Impaired Teachers	200460-2022	84.173	190,638	-	-	-	156,873	190,638	33,765	-
Pre-primary Impaired Teachers	200460-2022	84.173	<u>47,333</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,583</u>	<u>47,333</u>	<u>9,750</u>	<u>-</u>
Total IDEA Cluster			5,078,716	-	-	-	4,088,563	5,078,716	990,153	-
Medicaid Cluster - U.S. Department of Health and Human Services -										
Passed through the Kent County ISD - Medicaid-Outreach										
	2021-2022	93.778	<u>47,736</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,736</u>	<u>47,736</u>	<u>-</u>	<u>-</u>
Total federal cluster programs			23,467,890	5,251,114	1,388,629	-	18,549,920	18,510,808	1,349,517	-

**Grand Rapids Public Schools**

**Schedule of Expenditures of Federal Awards (Continued)**

**Year Ended June 30, 2022**

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2021	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2022	Current Year Cash Transferred to Subrecipients
Other federal awards:										
U.S. Department of Education:										
Direct programs:										
Indian Education Formula Grant Program	S060A202152	84.060A	\$ 47,485	\$ 35,196	\$ 6,774	\$ -	\$ 19,063	\$ 12,289	\$ -	\$ -
Indian Education Formula Grant Program	S060A212152	84.060A	46,385	-	-	-	17,420	46,385	28,965	-
Total noncluster direct programs			93,870	35,196	6,774	-	36,483	58,674	28,965	-
U.S. Department of Education (Continued):										
Passed through the Michigan Department of Education:										
Title I, Part A	211530-2021	84.010A	12,757,037	8,522,138	2,090,953	-	3,650,899	1,559,946	-	-
Title I, Part A	221530-2022	84.010A	12,338,748	-	-	-	6,382,845	8,508,099	2,125,254	-
Total Title I, Part A			25,095,785	8,522,138	2,090,953	-	10,033,744	10,068,045	2,125,254	-
Title 1, Part C - Migrant Education Program										
Migrant Education Summer	211830-2021	84.011	20,628	7,014	7,014	-	22,788	15,774	-	-
Migrant Education Summer	221830-2022	84.011	53,886	-	-	-	-	7,488	7,488	-
Migrant Education	211890-2021	84.011	53,875	53,172	11	-	11	-	-	-
Migrant Education	221890-2022	84.011	57,380	-	-	-	-	17,847	17,847	-
Total Title 1, Part C - Migrant Education			185,769	60,186	7,025	-	22,799	41,109	25,335	-
Title 1, Part D - Neglected & Delinquent										
Title I, Part D	211700-2021	84.013	184,429	8,249	2,196	-	6,836	4,640	-	-
Title I, Part D	221700-2022	84.013	242,187	-	-	-	-	62,721	62,721	-
Total Title I, Part D			426,616	8,249	2,196	-	6,836	67,361	62,721	-
Twenty-First Century Community Learning Center:										
Community Learning Center	202110-K181504	84.287C	675,000	463,656	125,189	-	125,189	-	-	-
Community Learning Center	202110-L194239	84.287C	675,000	498,812	120,854	-	120,854	-	-	-
Community Learning Center	202110-L194294	84.287C	675,000	487,036	125,554	-	125,554	-	-	-
Community Learning Center	202110-L194295	84.287C	675,000	511,628	100,458	-	100,458	-	-	-
Community Learning Center	202110-K181504	84.287C	634,905	-	-	-	427,871	540,373	112,502	-
Community Learning Center	202110-L194239	84.287C	675,000	-	-	-	398,430	523,782	125,352	-
Community Learning Center	202110-L194294	84.287C	675,000	-	-	-	433,530	570,049	136,519	-
Community Learning Center	202110-L194295	84.287C	675,000	-	-	-	467,074	552,142	85,068	-
Total Twenty-First Century Community Learning Center			5,359,905	1,961,132	472,055	-	2,198,960	2,186,346	459,441	-

# Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2021	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2022	Current Year Cash Transferred to Subrecipients
Other federal awards (Continued):										
U.S. Department of Education (Continued):										
Title III Language Instruction for English Learners and Immigrant Students										
Title III - Immigrant Students	200570-2021	84.365	\$ 47,850	\$ 17,208	\$ 1,906	\$ -	\$ 5,121	\$ 3,215	\$ -	\$ -
Title III - Immigrant Students	200570-2022	84.365	79,918	-	-	-	-	13,603	13,603	-
Title III - Limited English Proficiency	200580-2021	84.365	771,936	304,281	138,561	-	270,548	131,987	-	-
Title III - Limited English Proficiency	200580-2022	84.365	796,786	-	-	-	-	410,228	410,228	-
Total Title III Language Instruction for English Learners and Immigrant Students			1,696,490	321,489	140,467	-	275,669	559,033	423,831	-
Passed through the Michigan Department of Education (continued):										
Title II, Part A - Improving Teacher Quality										
Title II, Part A	210520-2021	84.367	2,498,357	1,160,680	332,975	-	389,379	56,404	-	-
Title II, Part A	220520-2022	84.367	2,740,152	-	-	-	763,310	1,183,071	419,761	-
Future Proud Michigan Educator	210534-2021	84.367	90,000	678	678	-	84,973	88,731	4,436	-
Total Title II, Part A - Improving Teacher Quality			5,328,509	1,161,358	333,653	-	1,237,662	1,328,206	424,197	-
Title IV, Part A - Student Support & Academic Enrichment										
Title IV, Part A	210750-2021	84.424A	1,415,805	857,873	179,734	-	212,974	33,240	-	-
Title IV, Part A	220750-2022	84.424A	1,232,119	-	-	-	586,647	708,909	122,262	-
Total Title IV, Part A - Student Support & Academic Enrichment			2,647,924	857,873	179,734	-	799,621	742,149	122,262	-
Education Stabilization Fund Program:										
COVID-19 - ESSER I Formula Fund	203710-1920	84.425D	7,990,554	6,984,541	1,392,786	-	2,367,056	984,725	10,455	-
COVID-19 - ESSER - Education Equity Fund	203720-1920	84.425D	1,589,111	528,837	166,778	-	1,118,010	1,056,911	105,679	-
COVID-19 - ESSER II Formula Fund	213712-2021	84.425D	32,921,552	1,062,759	1,062,759	-	16,024,511	22,552,124	7,590,372	-
COVID-19 - ESSER II Credit Recovery 9-12	213742-2122	84.425D	297,000	-	-	-	53,964	84,394	30,430	-
COVID-19 - ESSER II Benchmark	213762-2122	84.425D	124,225	-	-	-	106,830	106,830	-	-
COVID-19 - ESSER III Formula Fund	213713-2122	84.425U	42,140,590	-	-	-	2,776,358	3,301,261	524,903	-
COVID-19 - GEER - Governor's Emergency Education Relief Funds	201200-2021	84.425C	1,549,503	519,528	383,927	-	1,403,382	1,021,117	1,662	-
COVID-19 - GEER - Governor's Emergency Education Relief Funds	211202-2122	84.425C	39,250	-	-	-	39,250	39,250	-	-
Total Education Stabilization Fund Program			86,651,785	9,095,665	3,006,250	-	23,889,361	29,146,612	8,263,501	-
Total noncluster programs passed through the Michigan Department of Education			127,392,783	21,988,090	6,232,333	-	38,464,652	44,138,861	11,906,542	-
Total U.S. Department of Education Noncluster Programs			127,486,653	22,023,286	6,239,107	-	38,501,135	44,197,535	11,935,507	-

**Grand Rapids Public Schools**

**Schedule of Expenditures of Federal Awards (Continued)**

**Year Ended June 30, 2022**

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2021	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2022	Current Year Cash Transferred to Subrecipients
Other federal awards (Continued):										
U.S. Department of Agriculture -										
Passed through Michigan Department of Education										
COVID-19 Pandemic EBT Local Level Costs										
Pandemic EBT Local Level Costs 2020-2021	210980	10.649	\$ 5,814	\$ -	\$ -	\$ -	\$ 5,814	\$ 5,814	\$ -	\$ -
U.S. Department of Defense - Direct Program:										
Army JROTC Program	Title 10 Section 2031	12.401	161,079	161,079	10,481	-	10,481	-	-	-
Army JROTC Program	Title 10 Section 2031	12.401	212,134	-	-	-	201,653	212,055	10,402	-
Total U.S. Department of Defense			373,213	161,079	10,481	-	212,134	212,055	10,402	-
U.S. Department of Commerce -										
Passed through Grand Valley State University -										
Groundswell FORCES Project										
	GVSU-204205-02	11.429	8,883	-	-	-	8,883	8,883	-	-
U.S. Department of Education:										
Passed through Western Michigan University:										
Promise Neighborhood										
	11094-GRPS	84.215N	3,000,000	-	-	-	26,581	26,581	-	-
Federal Communications Commission -										
COVID-19 Emergency Connectivity Funds - 2021-22										
	N/A	32.009	3,523,580	-	-	-	-	3,075,843	3,075,843	-
Total federal awards			\$ 157,866,033	\$ 27,435,479	\$ 7,638,217	\$ -	\$ 57,304,467	\$ 66,037,519	\$ 16,371,269	\$ -

**Grand Rapids Public Schools**

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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, 2022**

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 62,961,676
Add grant expenditures incurred in the current year but not recognized for financial statement purposes as not meeting the available criteria of GASB Statement No. 33	<u>3,075,843</u>
Federal expenditures per the schedule of expenditures of federal awards	<u><b>\$ 66,037,519</b></u>

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

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**Year Ended June 30, 2022**

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Grand Rapids Public Schools (the "School District") under programs of the federal government for the year ended June 30, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School District.

**Note 2 - Summary of Significant Accounting Policies**

Expenditures reported in the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The pass-through entity identifying numbers are presented where available.

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

**Note 3 - Grant Auditor Report**

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

**Note 4 - Noncash Assistance**

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

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## Schedule of Findings and Questioned Costs

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**Grand Rapids Public Schools**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2022**

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

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

**Federal Awards**

Internal control over major programs:

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

Identification of major programs:

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

Dollar threshold used to distinguish between type A and type B programs: \$1,981,126

Auditee qualified as low-risk auditee?   X   Yes \_\_\_\_\_ No

**Section II - Financial Statement Audit Findings**

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

**Section III - Federal Program Audit Findings**

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