
Grand Rapids Public Schools

Federal Awards Supplemental Information
June 30, 2021

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	4-5
Schedule of Expenditures of Federal Awards	6-10
Notes to Schedule of Expenditures of Federal Awards	11
Schedule of Findings and Questioned Costs	12-13

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, 2021 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 21, 2021, which contained an unmodified opinion on the 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 21, 2021.

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis, as required by the Uniform Guidance, and is 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Moran, PLLC

October 21, 2021

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 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, 2021 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 21, 2021.

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 may exist that have not been identified.

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 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*.

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 & Moreau, PLLC

October 21, 2021

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

We have audited Grand Rapids Public Schools' (the "School District") compliance with the types of compliance requirements described in the U.S. 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, 2021. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School District's major federal programs based on our audit of the types of compliance requirements referred to above.

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 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"). Those standards and the Uniform Guidance 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 the 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the School District complied, in all material respects, with the types of 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, 2021.

Report on Internal Control Over Compliance

Management of the School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control over compliance.

To the Board of Education
Grand Rapids Public Schools

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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 21, 2021

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2020	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2021	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 2019-2020	N/A	10.555	\$ 775,054	\$ 679,363	\$ (95,691)	\$ -	\$ -	\$ 95,691	\$ -	\$ -
USDA Entitlement Commodities 2020-2021	N/A	10.555	374,463	-	-	-	374,463	317,590	(56,873)	-
USDA Entitlement Commodities Bonus 2020-2021	N/A	10.555	4,248	-	-	-	4,248	4,248	-	-
Total National School Lunch Program Commodities			1,153,765	679,363	(95,691)	-	378,711	417,529	(56,873)	-
Cash Assistance:										
National School Lunch Program:										
COVID-19 - Unanticipated Grant Payments - 2019-2020	201960	10.555	803,472	803,472	190,747	-	190,747	-	-	-
COVID-19 - Emergency Operations SNP Meals - 2020-2021	200902	10.555	1,149,070	-	-	-	-	1,149,070	1,149,070	-
Total National School Lunch Program	211965	10.555	1,952,542	803,472	190,747	-	190,747	1,149,070	1,149,070	-
Snack Program - COVID-19 - Unanticipated Grant Payments - 2020-2021	211980	10.555	7,295	-	-	-	7,295	7,295	-	-
Total National School Lunch Program (including commodities)			3,113,602	1,482,835	95,056	-	576,753	1,573,894	1,092,197	-
National School Lunch Summer Program:										
2019-2020	200900 / 200901	10.559	684,898	-	-	-	684,898	684,898	-	-
2020-2021	210904	10.559	3,784,454	-	-	-	3,488,022	3,784,454	296,432	-
Total National School Lunch Summer Program			4,469,352	-	-	-	4,172,920	4,469,352	296,432	-
Total Child Nutrition Cluster			7,582,954	1,482,835	95,056	-	4,749,673	6,043,246	1,388,629	-

Grand Rapids Public Schools

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2020	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2021	Current Year Cash Transferred to Subrecipients
Clusters (continued):										
Special Education Cluster - U.S. Department of Education -										
Passed through the Kent County ISD:										
IDEA:										
Resource Room	200450-2021	84.027	\$ 3,979,827	\$ -	\$ -	\$ -	\$ 3,979,513	\$ 3,979,513	\$ -	\$ -
Disproportionate 15%	200450-2021	84.027	418,340	-	-	-	418,654	418,654	-	-
Pre-primary Impaired Teachers	200460-2021	84.173	231,232	-	-	-	231,232	231,232	-	-
Total IDEA			4,629,399	-	-	-	4,629,399	4,629,399	-	-
Medicaid Cluster - U.S. Department of Health and Human Services -	2019-2020	93.778	94,302	94,302	94,302	-	94,302	-	-	-
Passed through the Kent County ISD - Medicaid-Outreach	2020-2021	93.778	22,148	-	-	-	22,148	22,148	-	-
Total Medicaid Cluster			116,450	94,302	94,302	-	116,450	22,148	-	-
Total federal cluster programs			12,328,803	1,577,137	189,358	-	9,495,522	10,694,793	1,388,629	-
Other federal awards:										
U.S. Department of Education:										
Direct programs:										
Indian Education Formula Grant Program	S060A192152	84.060A	51,556	45,948	45,948	-	51,556	5,608	-	-
Indian Education Formula Grant Program	S060A202152	84.060A	47,485	-	-	-	28,422	35,196	6,774	-
Total noncluster direct programs			99,041	45,948	45,948	-	79,978	40,804	6,774	-

Grand Rapids Public Schools

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2020	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2021	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
U.S. Department of Education (continued):										
Passed through the Michigan Department of Education:										
Title I, Part A	201530-1920	84.010	\$ 11,260,432	\$ 8,151,196	\$ 1,387,337	\$ -	\$ 1,456,738	\$ 69,401	\$ -	\$ -
Title I, Part A	211530-2021	84.010	12,757,037	-	-	-	6,431,185	8,522,138	2,090,953	-
Total Title I, Part A			24,017,469	8,151,196	1,387,337	-	7,887,923	8,591,539	2,090,953	-
Migrant Education Summer	201830-1920	84.011	9,281	111	111	-	3,849	3,738	-	-
Migrant Education Summer	211830-2021	84.011	20,628	-	-	-	-	7,014	7,014	-
Migrant Education	201890-1920	84.011	53,140	39,775	39,775	-	44,407	4,632	-	-
Migrant Education	211890-2021	84.011	53,875	-	-	-	53,161	53,172	11	-
Total Migrant Education			136,924	39,886	39,886	-	101,417	68,556	7,025	-
Title I, Part D	201700-1920	84.013	144,633	22,109	2,223	-	19,203	16,980	-	-
Title I, Part D	211700-2021	84.013	184,429	-	-	-	6,053	8,249	2,196	-
Total Title I, Part D			329,062	22,109	2,223	-	25,256	25,229	2,196	-
Twenty-First Century Community Learning Center:										
Community Learning Center	202110-K181504	84.287C	675,000	567,608	115,552	-	115,552	-	-	-
Community Learning Center	202110-L194239	84.287C	540,000	500,283	93,552	-	93,552	-	-	-
Community Learning Center	202110-L194294	84.287C	675,000	546,472	133,343	-	133,343	-	-	-
Community Learning Center	202110-L194295	84.287C	675,000	545,971	176,875	-	176,875	-	-	-
Community Learning Center	202110-K181504	84.287C	675,000	-	-	-	338,467	463,656	125,189	-
Community Learning Center	202110-L194239	84.287C	675,000	-	-	-	377,958	498,812	120,854	-
Community Learning Center	202110-L194294	84.287C	675,000	-	-	-	361,482	487,036	125,554	-
Community Learning Center	202110-L194295	84.287C	675,000	-	-	-	411,170	511,628	100,458	-
Total Twenty-First Century Community Learning Center			5,265,000	2,160,334	519,322	-	2,008,399	1,961,132	472,055	-
Title III - Immigrant Students	200570-1920	84.365	55,339	51,327	51,327	-	51,327	-	-	-
Title III - Immigrant Students	200570-2021	84.365	47,850	-	-	-	15,302	17,208	1,906	-
Title III - Limited English Proficiency	200580-1920	84.365	760,257	331,842	90,747	-	215,308	124,561	-	-
Title III - Limited English Proficiency	200580-2021	84.365	771,936	-	-	-	165,720	304,281	138,561	-
Total Title III			1,635,382	383,169	142,074	-	447,657	446,050	140,467	-

Grand Rapids Public Schools

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2020	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2021	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
U.S. Department of Education (continued):										
Passed through the Michigan Department of Education (continued):										
Title II, Part A	200520-1920	84.367	\$ 2,191,956	\$ 1,007,218	\$ 175,552	\$ -	\$ 216,563	\$ 41,011	\$ -	\$ -
Title II, Part A	210520-2021	84.367	2,498,357	-	-	-	827,705	1,160,680	332,975	-
Title II, Part A Competitive	190532-19	84.367A	15,008	2,901	2,901	-	2,901	-	-	-
Future Proud Michigan Educator	N/A	84.367A	90,000	-	-	-	-	678	678	-
Total Title II, Part A (Improving Teacher Quality)			4,795,321	1,010,119	178,453	-	1,047,169	1,202,369	333,653	-
Title IV, Part A	200750-1920	84.424A	1,306,771	314,108	125,826	-	140,262	14,436	-	-
Title IV, Part A	210750-2021	84.424A	1,415,805	-	-	-	678,139	857,873	179,734	-
Total Title IV, Part A			2,722,576	314,108	125,826	-	818,401	872,309	179,734	-
Education Stabilization Fund Program:										
COVID-19 - ESSER I Formula Fund	203710-1920	84.425D	7,990,554	-	-	-	5,591,755	6,984,541	1,392,786	-
COVID-19 - ESSER - Education Equity Fund	203720-1920	84.425D	1,589,111	-	-	-	362,059	528,837	166,778	-
COVID-19 - ESSER II Formula Fund	213712-2021	84.425D	14,353,797	-	-	-	-	1,062,759	1,062,759	-
Total ESSER Fund			23,933,462	-	-	-	5,953,814	8,576,137	2,622,323	-
COVID-19 - GEER - Governor's Emergency Education Relief Funds	201200-2021	84.425C	1,549,503	-	-	-	135,601	519,528	383,927	-
Total Education Stabilization Program			25,482,965	-	-	-	6,089,415	9,095,665	3,006,250	-
Total noncluster programs passed through the Michigan Department of Education			64,384,699	12,080,921	2,395,121	-	18,425,637	22,262,849	6,232,333	-
Total U.S. Department of Education Noncluster Programs			64,483,740	12,126,869	2,441,069	-	18,505,615	22,303,653	6,239,107	-

Grand Rapids Public Schools

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2020	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2021	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
U.S. Department of Treasury - Coronavirus Relief Fund:										
Passed through Michigan Department of Education:										
COVID 19 - Section 103(2) - District COVID Costs	N/A	21.019	\$ 190,421	\$ -	\$ -	\$ -	\$ 190,421	\$ 190,421	\$ -	\$ -
COVID-19 - Section 11p - School Aid CRF	N/A	21.019	5,409,737	-	-	-	5,409,737	5,409,737	-	-
Total CRF passed through Michigan Department of Education			5,600,158	-	-	-	5,600,158	5,600,158	-	-
Passed through Kent County -										
COVID-19 - Coronavirus Relief Fund		21.019	358,992	-	-	-	358,992	358,992	-	-
Passed through Copper Country ISD -										
COVID-19 - CRF MiConnect/MAISA		21.019	5,344	-	-	-	5,344	5,344	-	-
Total Coronavirus Relief Fund			5,964,494	-	-	-	5,964,494	5,964,494	-	-
U.S. Department of Defense - Direct Program:										
Army JROTC Program	Title 10 Section 2031	12.401	151,809	151,809	5,011	-	5,011	-	-	-
Army JROTC Program	Title 10 Section 2031	12.401	161,079	-	-	-	150,598	161,079	10,481	-
Total U.S. Department of Defense			312,888	151,809	5,011	-	155,609	161,079	10,481	-
U.S. Department of Commerce -										
Passed through Grand Valley State University -										
Groundswell FORCES Project	GVSU-204205-02	11.429	7,268	-	-	-	7,268	7,268	-	-
Kent County -										
Passed through Kent County -										
Impact Aid for Displaced Students - Assistance for Homeless Children	192530-2021	84.938B	938	-	-	-	938	938	-	-
Total federal awards			\$ 83,098,131	\$ 13,855,815	\$ 2,635,438	\$ -	\$ 34,129,446	\$ 39,132,225	\$ 7,638,217	\$ -

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

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, 2021. 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, except for those related to CFDA 21.019, Coronavirus Relief Fund (CRF), 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.

CRF does not apply 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*, but rather applies the U.S. Department of the Treasury's guidance and frequently asked questions, as codified in the Federal Register.

The pass-through entity identifying numbers are presented where applicable.

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 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 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, 2021 that is not included in the schedule of expenditures of federal awards.

Schedule of Findings and Questioned Costs

Grand Rapids Public Schools

Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

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:

CFDA Number	Name of Federal Program or Cluster	Opinion
21.019	Coronavirus Relief Fund	Unmodified
84.425C, 84.25D 84.287C	Education Stabilization Program Twenty-First Century Community Learning Center	Unmodified Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$1,173,967

Auditee qualified as low-risk auditee? X Yes _____ No

Section II - Financial Statement Audit Findings

Reference Number	Finding
Current Year	None

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
Current Year	None	