
Grand Rapids Public Schools

Federal Awards Supplemental Information
June 30, 2023

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

Schedule of Expenditures of Federal Awards	7-11
---	------

Reconciliation of Basic Financial Statements Federal Revenue with Schedule of Expenditures of Federal Awards	12
---	----

Notes to Schedule of Expenditures of Federal Awards	13
--	----

Schedule of Findings and Questioned Costs	14-17
--	-------

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, 2023 and the related notes to the financial statements, which collectively comprise School District's basic financial statements. We issued our report thereon dated October 17, 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 17, 2023.

The accompanying schedule of expenditures of federal awards and the reconciliation of 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 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.

Plante & Moran, PLLC

October 17, 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
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, 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 17, 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
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 17, 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
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, 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 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 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 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

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, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2023-001 to be a significant deficiency.

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

Government Auditing Standards require the auditor to perform limited procedures on the School District's response to the internal control over compliance finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The School District's response was not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on it.

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 17, 2023

Grand Rapids Public Schools

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	(Deferred) Accrued Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	(Deferred) Accrued 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:										
USDA Entitlement Commodities 2021-2022	N/A	10.555	\$ 684,988	\$ 657,510	\$ (27,478)	\$ -	\$ -	\$ 27,478	\$ -	\$ -
USDA Entitlement Commodities 2022-2023	N/A	10.555	864,211	-	-	-	864,211	849,960	(14,251)	\$ -
USDA Entitlement Commodities Bonus 2022-2023	N/A	10.555	42,438	-	-	-	42,438	36,204	(6,234)	-
Total National School Lunch Program Commodities			1,591,637	657,510	(27,478)	-	906,650	913,642	(20,486)	-
Cash Assistance:										
National School Lunch Program:										
Seamless Summer Option (SSO) - Lunch 2021-2022	221961	10.555	9,445,554	9,445,554	242,347	-	242,347	-	-	-
Seamless Summer Option (SSO) - Lunch 2022-2023	231960	10.555	8,522,209	-	-	-	7,309,883	8,522,209	1,212,326	-
Supply Chain 2021-2022	220910	10.555	366,740	-	-	-	366,740	366,740	-	-
Supply Chain 2022-2023	230910	10.555	184,119	-	-	-	184,119	184,119	-	-
Snack Program - 2022-2023	231980	10.555	37,149	-	-	-	32,671	37,149	4,478	-
Total National School Lunch Program			18,555,771	9,445,554	242,347	-	8,135,760	9,110,217	1,216,804	-
Total National School Lunch Program (including commodities)			20,147,408	10,103,064	214,869	-	9,042,410	10,023,859	1,196,318	-
National School Breakfast Summer Program:										
Seamless Summer Option (SSO) - Breakfast 2021-2022	221971	10.553	2,594,363	2,594,363	79,163	-	79,163	-	-	-
Seamless Summer Option (SSO) - Breakfast 2022-2023	221970	10.553	2,649,653	-	-	-	2,262,072	2,649,653	387,581	-
Total National School Breakfast Summer Program			5,244,016	2,594,363	79,163	-	2,341,235	2,649,653	387,581	-
Summer Food Service Program:										
COVID-19 Summer Food Service Program 2020-2021	210904	10.559	4,026,038	4,026,038	65,332	-	65,332	-	-	-
Summer Food Service Program 2021-2022	220900	10.559	205,238	-	-	-	205,238	205,238	-	-
Summer Food Service Program 2022-2023	230900	10.559	54,921	-	-	-	-	54,921	54,921	-
Total Summer Food Service Program			4,286,197	4,026,038	65,332	-	270,570	260,159	54,921	-
Total Child Nutrition Cluster			29,677,621	16,723,465	359,364	-	11,654,215	12,933,671	1,638,820	-

Grand Rapids Public Schools

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 (Deferred) 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 (continued):										
Special Education Cluster - U.S. Department of Education - Passed through the Kent County ISD (continued) - IDEA:										
Resource Room	200450-2022	84.027	\$ 4,326,643	\$ 4,326,643	\$ 835,548	\$ -	\$ 835,548	\$ -	\$ -	\$ -
Resource Room	230450-2023	84.027	4,090,747	-	-	-	3,062,241	4,090,747	1,028,506	-
COVID-19 Resource Room - ARP Funds	200450-2022	84.027	514,102	514,102	111,090	-	111,090	-	-	-
COVID-19 Resource Room - ARP Funds	221280-2023	84.027	530,973	-	-	-	449,270	530,973	81,703	-
Pre-primary Impaired Teachers	200460-2022	84.173	190,638	190,638	33,765	-	33,765	-	-	-
Pre-primary Impaired Teachers	230460-2023	84.173	193,985	-	-	-	104,322	193,985	89,663	-
COVID-19 Pre-primary Impaired Teachers - ARP Funds	200460-2022	84.173	47,333	47,333	9,750	-	9,750	-	-	-
COVID-19 Pre-primary Impaired Teachers - ARP Funds	221285-2023	84.173	47,277	-	-	-	36,359	47,277	10,918	-
Total IDEA Cluster			9,941,698	5,078,716	990,153	-	4,642,345	4,862,982	1,210,790	-
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Kent County ISD - Medicaid-Outreach										
	2022-2023	93.778	37,342	-	-	-	-	37,342	37,342	-
Total federal cluster programs			39,656,661	21,802,181	1,349,517	-	16,296,560	17,833,995	2,886,952	-
Other federal awards:										
U.S. Department of Education:										
Direct programs:										
Indian Education Formula Grant Program	S060A212152	84.060A	46,385	46,385	28,965	-	28,965	-	-	-
Indian Education Formula Grant Program	S060A222152	84.060A	39,416	-	-	-	34,268	39,416	5,148	-
Total noncluster direct programs			85,801	46,385	28,965	-	63,233	39,416	5,148	-
Passed through the Michigan Department of Education:										
Title I, Part A	221530-2022	84.010	12,338,748	8,508,099	2,125,254	-	2,161,915	36,661	-	-
Title I, Part A	231530-2023	84.010	14,137,865	-	-	-	6,157,839	7,983,732	1,825,893	-
Total Title I, Part A			26,476,613	8,508,099	2,125,254	-	8,319,754	8,020,393	1,825,893	-
Title 1, Part C - Migrant Education Program:										
Migrant Education Summer	221830-2022	84.011	53,886	7,488	7,488	-	21,880	14,392	-	-
Migrant Education Summer	231830-2023	84.011	17,321	-	-	-	-	5,515	5,515	-
Migrant Education	221890-2022	84.011	57,380	17,847	17,847	-	17,847	-	-	-
Migrant Education	231890-2023	84.011	62,244	-	-	-	15,767	29,494	13,727	-
Total Title 1, Part C - Migrant Education Program			190,831	25,335	25,335	-	55,494	49,401	19,242	-

Grand Rapids Public Schools

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 (Deferred) 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 (continued):										
Passed through the Michigan Department of Education (continued):										
Title 1, Part D - Neglected & Delinquent										
Title I, Part D	221700-2022	84.013	\$ 242,187	\$ 62,721	\$ 62,721	\$ -	\$ 64,263	\$ 1,542	\$ -	\$ -
Title I, Part D	231700-2023	84.013	<u>292,603</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,261</u>	<u>105,545</u>	<u>39,284</u>	<u>-</u>
Total Title I, Part D - Neglected & Delinquent			534,790	62,721	62,721	-	130,524	107,087	39,284	-
Twenty-First Century Community Learning Center:										
Community Learning Center	202110-K181504	84.287C	634,905	540,373	112,502	-	112,502	-	-	-
Community Learning Center	202110-L194239	84.287C	675,000	523,782	125,352	-	125,352	-	-	-
Community Learning Center	202110-L194294	84.287C	675,000	570,049	136,519	-	136,519	-	-	-
Community Learning Center	202110-L194295	84.287C	675,000	552,142	85,068	-	85,068	-	-	-
Community Learning Center	202110-K181504	84.287C	750,000	-	-	-	419,302	509,320	90,018	-
Community Learning Center	202110-L194239	84.287C	750,000	-	-	-	435,679	569,635	133,956	-
Community Learning Center	202110-L194294	84.287C	750,000	-	-	-	474,050	592,294	118,244	-
Community Learning Center	202110-L194295	84.287C	<u>750,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>484,720</u>	<u>580,215</u>	<u>95,495</u>	<u>-</u>
Total Twenty-First Century Community Learning Center			5,659,905	2,186,346	459,441	-	2,273,192	2,251,464	437,713	-
Title III - Language Instruction for English Learners and Immigrant Students:										
Title III - Immigrant Students	200570-2022	84.365	79,918	13,603	13,603	-	20,116	6,513	-	-
Title III - Immigrant Students	200570-2023	84.365	112,828	-	-	-	5,990	14,331	8,341	-
Title III - Limited English Proficiency	200580-2022	84.365	796,786	410,228	410,228	-	532,003	121,775	-	-
Title III - Limited English Proficiency	200580-2023	84.365	<u>725,082</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>289,342</u>	<u>375,707</u>	<u>86,365</u>	<u>-</u>
Total Title III - Language Instruction for English Learners and Immigrant Students			1,714,614	423,831	423,831	-	847,451	518,326	94,706	-
Title II, Part A - Improving Teacher Quality:										
Title II, Part A	220520-2022	84.367	2,740,152	1,183,071	419,761	-	535,547	115,786	-	-
Title II, Part A	230520-2023	84.367	2,648,766	-	-	-	907,803	1,538,355	630,552	-
Future Proud Michigan Educator	210534	84.367	90,000	88,731	4,436	-	4,436	-	-	-
Future Proud Michigan Educator	230534	84.367	<u>34,124</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,982</u>	<u>4,982</u>	<u>-</u>
Total Title II, Part A - Improving Teacher Quality			5,513,042	1,271,802	424,197	-	1,447,786	1,659,123	635,534	-
Title IV, Part A - Student Support & Academic Enrichment:										
Title IV, Part A	220750-2022	84.424A	1,232,119	708,909	122,262	-	164,941	42,679	-	-
Title IV, Part A	230750-2023	84.424A	<u>1,197,477</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>427,908</u>	<u>577,120</u>	<u>149,212</u>	<u>-</u>
Total Title IV, Part A - Student Support & Academic Enrichment			2,429,596	708,909	122,262	-	592,849	619,799	149,212	-

Grand Rapids Public Schools

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	(Deferred) Accrued Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	(Deferred) Accrued Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
U.S. Department of Education (continued):										
Passed through the Michigan Department of Education (continued):										
Education Stabilization Fund Program:										
COVID-19 - ESSER I Formula Fund	203710-1920	84.425D	\$ 7,990,554	\$ 7,969,266	\$ 10,455	\$ -	\$ 10,455	\$ -	\$ -	\$ -
COVID-19 - ESSER - Education Equity Fund	203720-1920	84.425D	1,589,111	1,585,748	105,679	-	105,679	-	-	-
COVID-19 - ESSER II Formula Fund	213712-2021	84.425D	32,921,552	23,614,883	7,590,372	-	16,743,568	9,306,668	153,472	-
COVID-19 - ESSER II Credit Recovery 9-12	213742-2122	84.425D	297,000	84,394	30,430	-	138,421	107,991	-	-
COVID-19 - ESSER III Formula Fund	213713-2122	84.425U	42,140,590	3,301,261	524,903	-	15,783,809	19,641,666	4,382,760	-
COVID-19 - GEER - Governor's Emergency Education Relief Funds	201200-2021	84.425C	1,549,503	1,540,645	1,662	-	1,662	-	-	-
COVID-19 - ARP Elem & Sec Sch Emergency Relief Fund (ARP-HCY)	211012-2122	84.425W	315,455	-	-	-	-	28,850	28,850	-
Total Education Stabilization Fund Program			86,803,765	38,096,197	8,263,501	-	32,783,594	29,085,175	4,565,082	-
Total noncluster programs passed through the Michigan Department of Education										
			129,323,156	51,283,240	11,906,542	-	46,450,644	42,310,768	7,766,666	-
Passed through the Kent County ISD -										
Title I Regional Assistance Grant:										
Title I Regional Assistance Grant 2021-2022	221570-2022	84.010A	153,160	-	-	-	27,807	27,807	-	-
Title I Regional Assistance Grant 2022-2023	231570-2023	84.010A	428,088	-	-	-	142,017	191,898	49,881	-
Total Title I Regional Assistance Grant:			581,248	-	-	-	169,824	219,705	49,881	-
Total U.S. Department of Education Noncluster Programs			129,990,205	51,329,625	11,935,507	-	46,683,701	42,569,889	7,821,695	-
U.S. Department of Agriculture -										
Passed through Michigan Department of Education:										
COVID-19 - Pandemic EBT Local Level Costs 2021-2022	220980	10.649	5,950	-	-	-	5,950	5,950	-	-
Team Nutrition E-STAR Training Grant	N/A	10.574	6,500	-	-	-	3,211	3,211	-	-
Total U.S. Department of Agriculture noncluster programs - passed through the Michigan Department of Education			12,450	-	-	-	9,161	9,161	-	-
U.S. Department of Defense - Direct Program:										
Army JROTC Program	Title 10 Section 2031	12.401	212,134	212,055	10,402	-	10,402	-	-	-
Army JROTC Program	Title 10 Section 2031	12.401	182,000	-	-	-	185,412	198,475	13,063	-
Total U.S. Department of Defense			394,134	212,055	10,402	-	195,814	198,475	13,063	-

Grand Rapids Public Schools

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

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, 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 Commerce -										
Passed through Grand Valley State University -										
Groundswell FORCES Project	GVSU-204205-02	11.429	\$ 10,819	\$ -	\$ -	\$ -	\$ 10,819	\$ 9,478	\$ (1,341)	\$ -
U.S. Department of Education:										
Passed through Western Michigan University:										
Promise Neighborhood	11094-GRPS	84.215N	3,000,000	26,581	-	-	632,224	632,224	-	-
Promise Neighborhood	11094-GRPS	84.215N	3,000,000	-	-	-	1,050,216	1,178,321	128,105	-
Federal Communications Commission -										
COVID-19 - Emergency Connectivity Funds - 2021-22	N/A	32.009	<u>3,523,580</u>	<u>3,075,843</u>	<u>3,075,843</u>	<u>-</u>	<u>1,863,141</u>	<u>-</u>	<u>1,212,702</u>	<u>-</u>
Total federal awards			<u>\$ 179,587,849</u>	<u>\$ 76,446,285</u>	<u>\$ 16,371,269</u>	<u>\$ -</u>	<u>\$ 66,741,636</u>	<u>\$ 62,431,543</u>	<u>\$ 12,061,176</u>	<u>\$ -</u>

Grand Rapids Public Schools

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

Year Ended June 30, 2023

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 64,866,278
Less grant expenditures incurred in a prior year but recognized as revenue on the basic financial statements as of June 30, 2023 in accordance with GASB Statement No. 33	<u>(2,434,735)</u>
Federal expenditures per the schedule of expenditures of federal awards	<u>\$ 62,431,543</u>

Notes to Schedule of Expenditures of Federal Awards

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 Grand Rapids Public Schools (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. 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. Noncash assistance received by the School District is properly included in the schedule of federal expenditures for the year ended June 30, 2023.

Schedule of Findings and Questioned Costs

Grand Rapids Public Schools

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 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? X Yes _____ None reported

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? X Yes _____ No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
84.425C, 84.425D, 84.425U, 84.425W	Education Stabilization Fund	Unmodified
10.553, 10.555, 10.559	Child Nutrition Cluster	Unmodified
84.027, 84.173	Special Education Cluster (IDEA)	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$1,872,946

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

Section II - Financial Statement Audit Findings

Reference Number	Finding
Current Year None	

Grand Rapids Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2023

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
2023-001	<p>Assistance Listing Number, Federal Agency, and Program Name - 10.553, 10.555, 10.559 - Child Nutrition Cluster</p> <p>Federal Award Identification Number and Year - 231960, 221970, 230900</p> <p>Pass-through Entity - Michigan Department of Education</p> <p>Finding Type - Significant deficiency</p> <p>Repeat Finding - No</p> <p>Criteria - Children from households with incomes at or below 130 percent of the federal poverty level are eligible to receive meals or milk free under the School Nutrition Programs. Children from households with incomes above 130 percent but at or below 185 percent of the federal poverty level are eligible to receive reduced price meals. Persons from households with incomes exceeding 185 percent of the poverty level pay the full price (7 CFR sections 245.2, 245.3, and 245.6; section 9(b)(1) of the NSLA (42 USC 1758 (b)(1)); sections 3(a)(6) and 4(e) of the CNA (42 USC 1772(a)(6) and 1773(e))).</p> <p>Condition - The School District did not properly review student applications to be eligible for free or reduced cost meals within the school nutrition program. As a result, one application approved for reduced lunch was ultimately ineligible for reduced cost meals under the school nutrition program.</p> <p>Questioned Costs - Less than the \$25,000 required reporting threshold</p> <p>Identification of How Questioned Costs Were Computed - Questioned costs were calculated by the number reduced meals provided to the ineligible students, multiplied by the reimbursement rate.</p> <p>Context - The School District had a total of 53 manual applications received for free or reduced lunch, one of which one was determined to be ineligible.</p> <p>Cause and Effect - Substantially all eligible students are identified through the State's direct certification program. Some student eligibility is determined via the School District's application process. The School District did not properly review student applications to be eligible for free or reduced cost meals within the school nutrition program. As a result, the District failed to identify one inaccurate application, which led to two ineligible students who ultimately received reduced cost meals provided by the school nutrition program.</p> <p>Recommendation - We recommend the School District implement procedures to monitor and review student applications to qualify for free or reduced cost meals within the school nutrition program, to appropriately ensure the student is eligible to participate.</p>	None

Grand Rapids Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2023

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding	Questioned Costs
---------------------	---------	---------------------

Views of Responsible Officials and Corrective Action Plan - The School District agrees with the above recommendation and will implement proper procedures and controls to ensure eligibility is monitored and reviewed for students applying for free or reduced cost meals under the school nutrition program.