
Grand Rapids Public Schools

Federal Awards Supplemental Information
June 30, 2024

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

Independent Auditor's Report

To the Board of Education
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, 2024 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 25, 2024, 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 25, 2024.

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

Plante & Moran, PLLC

October 25, 2024

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, 2024 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 25, 2024.

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 25, 2024

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 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, 2024. 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, 2024.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the School District and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School District's federal programs.

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 the School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

To the Board of Education
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 25, 2024

Grand Rapids Public Schools

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

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, 2023	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	(Deferred) Accrued Revenue at June 30, 2024	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 2022-2023	N/A	10.555	\$ 864,211	\$ 849,960	\$ (14,251)	\$ -	\$ -	\$ 14,251	\$ -	\$ -
USDA Entitlement Commodities Bonus 2022-2023	N/A	10.555	42,438	36,204	(6,234)	-	-	6,234	-	-
USDA Entitlement Commodities 2023-2024	N/A	10.555	1,000,346	-	-	-	1,000,346	973,943	(26,403)	-
USDA Entitlement Commodities Bonus 2023-2024	N/A	10.555	112,410	-	-	-	112,410	112,410	-	-
Total National School Lunch Program Commodities			2,019,405	886,164	(20,485)	-	1,112,756	1,106,838	(26,403)	-
Cash Assistance - National School Lunch Program:										
Seamless Summer Option (SSO) - Lunch 2022-2023	231960	10.555	8,522,209	8,522,209	1,212,326	-	1,212,326	-	-	-
Seamless Summer Option (SSO) - Lunch 2023-2024	241960	10.555	8,492,123	-	-	-	8,356,316	8,492,124	135,808	-
Supply Chain 2023-2024	240910	10.555	492,791	-	-	-	492,791	492,791	-	-
Snack Program - 2022-2023	231980	10.555	37,149	37,149	4,478	-	4,478	-	-	-
Snack Program - 2023-2024	241980	10.555	32,836	-	-	-	32,836	32,836	-	-
Total National School Lunch Program			17,577,108	8,559,358	1,216,804	-	10,098,747	9,017,751	135,808	-
Total National School Lunch Program (including commodities)			19,596,513	9,445,522	1,196,319	-	11,211,503	10,124,589	109,405	-
National School Breakfast Summer Program:										
Seamless Summer Option (SSO) - Breakfast 2022-2023	231970	10.553	2,649,653	2,649,653	387,581	-	387,581	-	-	-
Seamless Summer Option (SSO) - Breakfast 2023-2024	241970	10.553	2,814,308	-	-	-	2,760,797	2,814,308	53,511	-
Total National School Breakfast Summer Program			5,463,961	2,649,653	387,581	-	3,148,378	2,814,308	53,511	-
Summer Food Service Program for Children:										
Summer Food Service Program 2022-2023	230900	10.559	176,986	54,921	54,921	-	176,986	122,065	-	-
Summer Food Service Program 2023-2024	240900	10.559	70,092	-	-	-	-	70,092	70,092	-
Total Summer Food Service Program			247,078	54,921	54,921	-	176,986	192,157	70,092	-
Total Child Nutrition Cluster			25,307,552	12,150,096	1,638,821	-	14,536,867	13,131,054	233,008	-

Grand Rapids Public Schools

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2024

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, 2023	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	(Deferred) Accrued Revenue at June 30, 2024	Current Year Cash Transferred to Subrecipients
Clusters (continued):										
Special Education Cluster - U.S. Department of Education -										
Special Education Grants to States - Passed through the Kent County ISD (continued):										
IDEA:										
Resource Room	230450-2023	84.027	\$ 4,090,747	\$ 4,090,747	\$ 1,028,506	\$ -	\$ 1,028,506	\$ -	\$ -	\$ -
Resource Room	240450-2024	84.027	4,301,196	-	-	-	3,405,222	4,301,196	895,974	-
COVID-19 Resource Room - ARP Funds	221280-2023	84.027	530,973	530,973	81,703	-	81,703	-	-	-
Total IDEA Flowthrough			8,922,916	4,621,720	1,110,209	-	4,515,431	4,301,196	895,974	-
Special Education Preschool Grants										
Pre-primary Impaired Teachers	230460-2023	84.173	193,985	193,985	89,663	-	89,663	-	-	-
Pre-primary Impaired Teachers	240460-2024	84.173	167,946	-	-	-	125,630	167,946	42,316	-
Proportionate Share	240460-2024	84.173	8,170	-	-	-	8,170	8,170	-	-
COVID-19 Pre-primary Impaired Teachers - ARP Funds	221285-2023	84.173	47,277	47,277	10,918	-	10,918	-	-	-
Total IDEA Preschool Incentive			417,378	241,262	100,581	-	234,381	176,116	42,316	-
Total IDEA Cluster			9,340,294	4,862,982	1,210,790	-	4,749,812	4,477,312	938,290	-
Medicaid Cluster - U.S. Department of Health and Human Services:										
Passed through the Kent County ISD - Medicaid-Outreach										
Medical Assistance Program	2022-2023	93.778	37,342	37,342	37,342	-	37,342	-	-	-
Medical Assistance Program	2023-2024	93.778	64,317	-	-	-	64,317	64,317	-	-
Total Medicaid Cluster			101,659	37,342	37,342	-	101,659	64,317	-	-
Total federal cluster programs			34,749,505	17,050,420	2,886,953	-	19,388,338	17,672,683	1,171,298	-
Other federal awards:										
U.S. Department of Education:										
Direct programs:										
Indian Education Grants to Local Educational Agencies	S060A222152	84.060A	39,416	39,416	5,148	-	5,148	-	-	-
Indian Education Grants to Local Educational Agencies	S060A232152	84.060A	34,627	-	-	-	12,652	34,627	21,975	-
Total noncluster direct programs			74,043	39,416	5,148	-	17,800	34,627	21,975	-
Passed through the Michigan Department of Education:										
Title I Part A - Title I Grants to Local Educational Agencies										
Title I, Part A	231530-2023	84.010	14,137,865	7,983,732	1,825,893	-	1,843,493	17,600	-	-
Title I, Part A	241530-2024	84.010	11,814,684	-	-	-	6,843,687	8,752,890	1,909,203	-
Total Title I, Part A			25,952,549	7,983,732	1,825,893	-	8,687,180	8,770,490	1,909,203	-
Title 1, Part C - Migrant Education State Grant Program:										
Migrant Education Summer	231830-2023	84.011	17,321	5,515	5,515	-	16,121	10,606	-	-
Migrant Education Summer	241830-2024	84.011	16,133	-	-	-	-	5,369	5,369	-
Migrant Education	231890-2023	84.011	62,244	29,494	13,727	-	13,727	-	-	-
Migrant Education	241890-2024	84.011	71,170	-	-	-	16,965	22,099	5,134	-
Total Title 1, Part C - Migrant Education Program			166,868	35,009	19,242	-	46,813	38,074	10,503	-
Title 1, Part D - Program for Neglected and Delinquent Children and Youth:										
Title I, Part D	231700-2023	84.013	292,603	105,545	39,284	-	68,123	28,839	-	-
Title I, Part D	241700-2024	84.013	311,941	-	-	-	73,135	79,089	5,954	-
Total Title I, Part D			604,544	105,545	39,284	-	141,258	107,928	5,954	-

Grand Rapids Public Schools

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2024

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, 2023	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	(Deferred) Accrued Revenue at June 30, 2024	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
U.S. Department of Education (continued):										
Passed through the Michigan Department of Education (continued):										
Twenty-First Century Community Learning Center:										
Community Learning Center	202110-K181504	84.287C	\$ 750,000	\$ 509,320	\$ 90,018	\$ -	\$ 90,018	\$ -	\$ -	\$ -
Community Learning Center	202110-L194239	84.287C	750,000	569,635	133,956	-	133,956	-	-	-
Community Learning Center	202110-L194294	84.287C	750,000	592,294	118,244	-	118,244	-	-	-
Community Learning Center	202110-L194295	84.287C	750,000	580,215	95,495	-	95,495	-	-	-
Community Learning Center	202110-L194239	84.287C	485,887	-	-	-	307,503	470,327	162,824	-
Community Learning Center	202110-L194294	84.287C	603,269	-	-	-	355,808	536,783	180,975	-
Community Learning Center	202110-L194295	84.287C	497,370	-	-	-	329,423	473,079	143,656	-
Total Twenty-First Century Community Learning Center			4,586,526	2,251,464	437,713	-	1,430,447	1,480,189	487,455	-
Title III - English Language Acquisition State Grant:										
Title III - Immigrant Students	230570-2023	84.365	67,763	14,331	8,341	-	20,934	12,593	-	-
Title III - Immigrant Students	240570-2024	84.365	104,973	-	-	-	513	1,857	1,344	-
Title III - Limited English Proficiency	230580-2023	84.365	725,082	375,707	86,365	-	198,369	112,004	-	-
Title III - Limited English Proficiency	240580-2024	84.365	672,960	-	-	-	207,117	343,595	136,478	-
Total Title III - English Language Acquisition State Grant			1,570,778	390,038	94,706	-	426,933	470,049	137,822	-
Title II, Part A - Supporting Effective Instruction Grant:										
Title II, Part A	230520-2023	84.367	2,648,766	1,538,355	630,552	-	747,310	116,758	-	-
Title II, Part A	240520-2024	84.367	2,040,372	-	-	-	760,917	1,096,467	335,550	-
Future Proud Michigan Educator	230534	84.367	34,124	4,982	4,982	-	23,045	18,063	-	-
Total Title II, Part A - Supporting Effective Instruction Grant			4,723,262	1,543,337	635,534	-	1,531,272	1,231,288	335,550	-
Title IV, Part A - Student Support & Academic Enrichment:										
Title IV, Part A	230750-2023	84.424A	1,197,477	577,120	149,212	-	132,770	(16,442)	-	-
Title IV, Part A	240750-2024	84.424A	1,434,895	-	-	-	472,900	587,194	114,294	-
Total Title IV, Part A - Student Support & Academic Enrichment			2,632,372	577,120	149,212	-	605,670	570,752	114,294	-
Education Stabilization Fund Program:										
COVID-19 - ESSER II Formula Fund	213712-2021	84.425D	32,921,552	32,921,552	153,472	-	153,472	-	-	-
COVID-19 - ESSER II Credit Recovery 9-12	213762-2324	84.425D	123,575	-	-	-	123,575	123,575	-	-
COVID-19 - ESSER III Formula Fund	213713-2122	84.425U	73,989,706	22,942,927	4,382,760	-	41,859,867	47,817,186	10,340,079	-
COVID-19 - ARP Elem & Sec Sch Emergency Relief Fund (ARP-HCY)	211012-2122	84.425W	453,803	28,850	28,850	-	292,125	303,346	40,071	-
Total Education Stabilization Fund Program			107,488,636	55,893,329	4,565,082	-	42,429,039	48,244,107	10,380,150	-
Total noncluster programs passed through the Michigan Department of Education			147,725,535	68,779,574	7,766,666	-	55,298,612	60,912,877	13,380,931	-
Passed through the Kent County ISD -										
Title I Regional Assistance Grant:										
Title I Regional Assistance Grant 2022-2023	231570-2023	84.010A	428,088	191,898	49,881	-	78,851	28,970	-	-
Title I Regional Assistance Grant 2023-2024	241570-2024	84.010A	210,968	-	-	-	181,866	210,968	29,102	-
Total Title I Regional Assistance Grant:			639,056	191,898	49,881	-	260,717	239,938	29,102	-
Total U.S. Department of Education Noncluster Programs			148,438,634	69,010,888	7,821,695	-	55,577,129	61,187,442	13,432,008	-

Grand Rapids Public Schools

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2024

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, 2023	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	(Deferred) Accrued Revenue at June 30, 2024	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
U.S. Department of Agriculture -										
Passed through Michigan Department of Education -										
Team Nutrition 22 - Nutrition Education and Equity	222220	10.574	\$ 16,000	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ -	\$ -
Local Food for Schools Cooperative Agreement Program:										
Local Food for Schools Program 2022-2023	230985	10.185	8,700	-	-	-	8,700	8,700	-	-
Local Food for Schools Program 2022-2023	230985	10.185	<u>28,683</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,683</u>	<u>28,683</u>	<u>-</u>	<u>-</u>
Total Local Food for Schools Program			<u>37,383</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,383</u>	<u>37,383</u>	<u>-</u>	<u>-</u>
Total U.S. Department of Agriculture noncluster programs			53,383	-	-	-	53,383	53,383	-	-
U.S. Department of Defense - Direct Program:										
National Guard Military Operations and Maintenance Projects:										
Army JROTC Program	Title 10 Section 2031	12.401	198,475	198,475	13,063	-	13,063	-	-	-
Army JROTC Program	Title 10 Section 2031	12.401	<u>222,857</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>204,629</u>	<u>222,857</u>	<u>18,228</u>	<u>-</u>
Total U.S. Department of Defense			421,332	198,475	13,063	-	217,692	222,857	18,228	-
U.S. Department of Commerce -										
Marine Sanctuary Program - Passed through Grand Valley State University:										
Groundswell FORCES Project	GVSU-204205-02	11.429	10,819	9,478	(1,341)	-	(1,341)	-	-	-
Groundswell FORCES Project	GVSU-204205-02	11.429	<u>12,511</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,313</u>	<u>7,536</u>	<u>223</u>	<u>-</u>
Total Groundswell FORCES Project			23,330	9,478	(1,341)	-	5,972	7,536	223	-
U.S. Department of Education:										
Passed through Western Michigan University - Promise Neighborhoods:										
Fund for the Improvement of Education	11094-GRPS	84.215N	5,341,195	1,178,321	128,105	-	2,398,635	2,270,530	-	-
Fund for the Improvement of Education	11094-GRPS	84.215N	<u>3,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,565,783</u>	<u>1,565,783</u>	<u>-</u>
Total Fund for the Improvement of Education			8,341,195	1,178,321	128,105	-	2,398,635	3,836,313	1,565,783	-
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>1,212,702</u>	<u>(557,108)</u>	<u>655,594</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total federal awards			<u>\$ 195,550,959</u>	<u>\$ 90,523,425</u>	<u>\$ 12,061,177</u>	<u>\$ (557,108)</u>	<u>\$ 78,296,743</u>	<u>\$ 82,980,214</u>	<u>\$ 16,187,540</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, 2024

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 83,904,765
E-Rate payments - Beneficiary payments not subject to single audit	(840,551)
Less grant expenditures incurred in a prior year but recognized as revenue on the basic financial statements as of June 30, 2024 in accordance with GASB Statement No. 33	<u>(84,000)</u>
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 82,980,214</u></u>

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

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, 2024. 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. 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 and frequently asked questions. 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, 2024.

Note 5 - Adjustments and Transfers

During the year ended June 30, 2024, there was an adjustment related to federal grant expenditures incurred in a prior period with the Emergency Connectivity Funds (ALN 32.009).

Schedule of Findings and Questioned Costs

Grand Rapids Public Schools

Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

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
10.553, 10.555, 10.559	Child Nutrition Cluster	Unmodified
84.215	Fund for the Improvement of Education (Promise Neighborhood)	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$2,489,406

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	