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# Berrien Regional Education Service Agency

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

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

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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  
Berrien Regional Education Service Agency

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Berrien Regional Education Service Agency (the "Agency") as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements. We issued our report thereon dated October 17, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 17, 2022.

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

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

October 17, 2022

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

**Independent Auditor's Report**

To Management and the Board of Education  
Berrien Regional Education Service Agency

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 Berrien Regional Education Service Agency (the "Agency") as of and for the year ended June 30, 2022 and the related notes to the basic financial statements, which collectively comprise the Agency's basic financial statements, and have issued our report thereon dated October 17, 2022.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Agency'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 Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 Agency'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 Agency'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  
Berrien Regional Education Service Agency

**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 Agency'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 Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Plante & Morse, PLLC*

October 17, 2022

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

**Independent Auditor's Report**

To the Board of Education  
Berrien Regional Education Service Agency

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

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

We have audited Berrien Regional Education Service Agency's (the "Agency") 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 the Agency's major federal program for the year ended June 30, 2022. The Agency's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

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

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

We are required to be independent of the Agency 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 Agency'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 Agency's federal program.

***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 Agency'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 Agency's compliance with the requirements of each major federal program as a whole.

To the Board of Education  
Berrien Regional Education Service Agency

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 Agency'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 Agency'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 Agency'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.

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, 2022

# Berrien Regional Education Service Agency

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Pass-through Entity/Identifying Number	Approved Awards Amount	(Memo Only) Prior Years Expenditures	Accrued (Deferred) Revenue at July 1, 2021	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2022	Total Amount Provided to Subrecipients
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
Noncash assistance (commodities) - National Lunch Program Entitlement Commodities 2021-2022	10.555	N/A	\$ 17,248	\$ -	\$ -	\$ -	17,248	\$ 17,248	\$ -	\$ -
Cash assistance - National School Lunch Program:										
Supply Chain Assistance	10.555	220910	11,823	-	-	-	11,823	11,823	-	-
Seamless Summer Option (SSO) - Lunch	10.555	221961	131,744	-	-	-	131,744	131,744	-	-
Seamless Summer Option (SSO) - Lunch	10.555	211961	16,363	-	-	-	16,363	16,363	-	-
Total National School Lunch Program	10.555		177,178	-	-	-	177,178	177,178	-	-
Seamless Summer Option (SSO) - Breakfast	10.553	221971	57,950	-	-	-	57,950	57,950	-	-
Seamless Summer Option (SSO) - Breakfast	10.553	211971	5,920	-	-	-	5,920	5,920	-	-
Total National School Breakfast Program	10.553		63,870	-	-	-	63,870	63,870	-	-
Summer Food Service Program for Children (SFSPC) 2020-21 Extended	10.559	210904	158,487	154,098	6,115	-	10,504	4,389	-	-
Total Child Nutrition Cluster			399,535	154,098	6,115	-	251,552	245,437	-	-
Special Education Cluster - U.S. Department of Education: Passed through the Michigan Department of Education - Special Education Flowthrough:										
Project number 220450 2122	84.027	220450/2122	6,934,081	-	-	-	4,707,114	6,934,081	2,226,967	2,060,542
Project number 210450/2021	84.027	210450/2021	6,937,553	6,937,553	2,644,848	-	2,644,848	-	-	-
Project number 220493 2122	84.027	220493/2122	142,600	-	-	-	-	142,600	142,600	-
Project number 210493 2021	84.027	210493/2021	142,600	142,600	142,600	-	142,600	-	-	-
Total Special Education Flowthrough	84.027		14,156,834	7,080,153	2,787,448	-	7,494,562	7,076,681	2,369,567	2,060,542
Preschool Incentive:										
Project number 220460 2122	84.173	220460/2122	215,160	-	-	-	96,171	211,022	114,851	-
Project number 210460 2021	84.173	210460/2021	214,490	178,676	24,578	-	59,948	-	(35,370)	-
Total Preschool Incentive	84.173		429,650	178,676	24,578	-	156,119	211,022	79,481	-
Total Special Education Cluster			14,586,484	7,258,829	2,812,026	-	7,650,681	7,287,703	2,449,048	2,060,542
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Michigan Department of Community Health Medicaid Outreach - 2021-2022	93.778	N/A	128,953	-	-	-	128,953	128,953	-	144,449
Total clusters			15,114,972	7,412,927	2,818,141	-	8,031,186	7,662,093	2,449,048	2,204,991
Other federal awards:										
U.S. Department of Education - Passed through the Michigan Department of Education: Title I, Regional Assistance Grant:										
Project number 221570/2122	84.010	221570/2122	793,280	-	-	-	81,546	729,164	647,618	412,818
Project number 211570/2021	84.010	211570/2021	925,096	841,351	454,392	-	465,778	11,386	-	-
Total Title I, Regional Assistance Grant	84.010		1,718,376	841,351	454,392	-	547,324	740,550	647,618	412,818



# Berrien Regional Education Service Agency

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Pass-through Entity/Identifying Number	Approved Awards Amount	(Memo Only) Prior Years Expenditures	Accrued (Deferred) Revenue at July 1, 2021	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2022	Total Amount Provided to Subrecipients
Other federal awards (continued):										
U.S. Department of Education - Passed through the Michigan Department of Education (continued):										
Preschool Development Grant (PDG) B-5:										
Trusted Advisors Project number 223910	93.434	223910	\$ 25,000	\$ -	\$ -	\$ -	19,664	19,664	\$ -	\$ -
Trusted Advisors Project number 213910	93.434	213910	33,000	15,086	15,086	-	15,086	-	-	-
Total PDG B-5	93.434		58,000	15,086	15,086	-	34,750	19,664	-	-
Education Stabilization Fund (ESF):										
COVID-19 ESSER II Funds - Summer Programming	84.425D	213722/2122	433,950	-	-	-	319,213	383,013	63,800	319,213
COVID-19 ESSER II Funds - Sec 23b Credit Recovery	84.425D	213742/2122	257,950	-	-	-	97,650	172,450	74,800	80,050
COVID-19 ESSER II Funds - Before and After School Programs	84.425D	213752/2122	25,000	-	-	-	10,546	10,546	-	10,546
COVID-19 GEER Funds K-12	84.425C	201200/2021	29,511	29,511	29,511	-	29,511	-	-	-
COVID-19 GEER Funds K-12	84.425C	201230/2021	17,661	-	-	-	15,933	15,933	-	-
Total ESF	84.425		764,072	29,511	29,511	-	472,853	581,942	138,600	409,809
Title I, Part D:										
Project number 221700/2122	84.013	221700/2122	189,132	-	-	-	57,243	97,983	40,740	-
Project number 211700/2021	84.013	211700/2021	223,983	123,588	123,588	-	173,788	50,200	-	-
Total Title I, Part D	84.013		413,115	123,588	123,588	-	231,031	148,183	40,740	-
Early Intervention Services (IDEA):										
Project number 221340/2122	84.181	221340/2122	185,733	-	-	-	173,819	185,733	11,914	-
Project number 211340/2021	84.181	211340/2021	183,256	183,256	181,580	-	183,256	1,676	-	-
Total Early Intervention Services (IDEA)	84.181		368,989	183,256	181,580	-	357,075	187,409	11,914	-
Homeless Students Assistance Grants:										
Project number 222320/2122	84.196	222320/2122	218,133	-	-	-	134,549	149,463	14,914	350
Project number 212320/2021	84.196	212320/2021	169,600	83,371	16,694	-	26,959	10,265	-	-
Total Homeless Students Assistance Grants	84.196		387,733	83,371	16,694	-	161,508	159,728	14,914	350
Career and Technical Education - Basic Grants to States:										
CTE Perkins	84.048	223520/221219	697,353	-	-	-	481,383	697,353	215,970	285,478
Criteria for Career Pathways	84.048	213520/211219	601,876	601,876	56,926	-	56,926	-	-	-
Criteria for Career Pathways	84.048	213480/211252	133,432	-	-	-	109,416	133,432	24,016	-
Criteria for Career Pathways	84.048	213480/211251	140,769	-	-	-	118,345	140,769	22,424	-
Criteria for Career Pathways	84.048	213480/211232	11,559	11,434	11,434	-	11,434	-	-	-
Criteria for Career Pathways	84.048	213480/211231	11,434	11,434	11,434	-	11,434	-	-	-
Criteria for Career Pathways	84.048	203480/201230	98,374	98,374	-	(1,000)	(98,374)	-	97,374	-
Criteria for Career Pathways	84.048	203480/201229	89,272	89,272	-	-	(89,272)	-	89,272	-
Total Career and Technical Education	84.048		1,784,069	723,118	79,794	(1,000)	601,292	971,554	449,056	285,478
Total U.S. Department of Education noncluster programs			5,494,354	1,999,281	900,645	(1,000)	2,405,833	2,809,030	1,302,842	1,108,455

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

**Year Ended June 30, 2022**

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Pass-through Entity/Identifying Number	Approved Awards Amount	(Memo Only) Prior Years Expenditures	Accrued (Deferred) Revenue at July 1, 2021	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2022	Total Amount Provided to Subrecipients
Other federal awards (continued):										
U.S. Department of Health and Human Services - Passed through the Michigan Department of Education - Health Resource Advocates Grant	93.323	222810/HRA2022	\$ 224,000	\$ -	\$ -	\$ -	\$ 42,174	\$ 224,000	\$ 181,826	\$ -
U.S. Department of Agriculture - Passed through the Michigan Department of Education - COVID-19 Pandemic EBT Local Level Costs	10.649	210980/2021	614	-	-	-	614	614	-	-
Total federal awards			\$ 20,833,940	\$ 9,412,208	\$ 3,718,786	\$ (1,000)	\$ 10,479,807	\$ 10,695,737	\$ 3,933,716	\$ 3,313,446

## **Berrien Regional Education Service Agency**

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

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**Year Ended June 30, 2022**

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 10,732,782
Revenue deferred in the prior year for financial statement purposes as not meeting the available criteria of GASB Statement No. 33 recognized as revenue in the current year	(38,045)
Prior year payments recaptured in the current year	<u>1,000</u>
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 10,695,737</u></u>

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

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**Year Ended June 30, 2022**

**Note 1 - Basis of Presentation**

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

**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 Agency 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 grantee during the year ended June 30, 2022 is included in the schedule of expenditures of federal awards.

**Note 5 - Adjustments and Transfers**

During the year ended June 30, 2022, there were net adjustments of \$1,000 in the Career and Technical Education grant (ALN 84.048) reflecting adjustments made during the year for prior year payments recaptured in the current year.

## Berrien Regional Education Service Agency

# Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

### Note 6 - Federal Awards Provided to Subrecipients

The expenditures related to federal awards provided to subrecipients for the year ended June 30, 2022 are as follows:

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Current Year Cash Transferred to Subrecipient
Career and Technical Education - CTE Perkins 223520/221219 - Passed through to:		
Benton Harbor Public Schools	84.048	\$ 21,825
Berrien Springs Public Schools		26,383
Brandywine Public Schools		14,955
Bridgman Public Schools		2,314
Buchanan Public Schools		26,443
Coloma Public Schools		38,264
Countryside Academy		11,226
Lakeshore Public Schools		36,566
New Buffalo Public Schools		3,778
Niles Public Schools		61,597
River Valley		1,826
St. Joseph Public Schools		40,301
Total Career and Technical Education - CTE Perkins 223520/221219		285,478
Medicaid Outreach - 2021-2022 - Passed through to:		
Benton Harbor Public Schools	93.778	8,822
Benton Harbor Charter		2,909
Berrien Springs Public Schools		24,105
Brandywine Public Schools		7,603
Bridgman Public Schools		4,920
Buchanan Public Schools		8,953
Coloma Public Schools		7,067
Countryside Academy		4,420
Eau Claire Public Schools		4,045
Lakeshore Public Schools		16,115
New Buffalo Public Schools		3,153
Niles Public Schools		20,952
River School		409
River Valley		3,076
Riverside Public Schools		422
St. Joseph Public Schools		17,525
Watervliet Public Schools		8,638
M.C. Wells		1,315
Total Medicaid Outreach - 2021-2022		144,449
Elementary and Secondary School Emergency Relief (ESSER) II - Summer Programming 213722-2122 - Passed through to:		
Benton Harbor Public Schools	84.425D	127,813
Buchanan Public Schools		74,250
New Buffalo Public Schools		29,150
Watervliet Public Schools		88,000
Total Elementary and Secondary School Emergency Relief (ESSER) II - Summer Programming 213722-2122		319,213
Elementary and Secondary School Emergency Relief (ESSER) II - Credit Recovery 213742-2122 - Passed through to:		
Benton Harbor Public Schools	84.425D	43,750
Buchanan Public Schools		18,700
New Buffalo Public Schools		17,600
Total Elementary and Secondary School Emergency Relief (ESSER) II - Credit Recovery 213742-2122		80,050

## **Berrien Regional Education Service Agency**

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

**Year Ended June 30, 2022**

### **Note 6 - Federal Awards Provided to Subrecipients (Continued)**

<u>Program Title/Project Number/Subrecipient Name</u>	<u>Assistance Listing Number</u>	<u>Current Year Cash Transferred to Subrecipient</u>
Elementary and Secondary School Emergency Relief (ESSER) II - Before & After School Programs 213752-2122 - Passed through to New Buffalo Public Schools	84.425D	\$ 10,546
Homeless Students Assistance Grants - Project number 222320-2122 - Passed through to Countryside Academy	84.196	350
Special Education - IDEA Flowthrough - Project number 220450-2122 - Passed through to:		
Berrien Springs Public Schools	84.027	324,982
Lakeshore Public Schools		514,998
Niles Public Schools		<u>1,220,472</u>
Total Special Education - IDEA Flowthrough - Project number 220450-2122		2,060,452
Title I Regional Assistance Grant - Project number 221570/2122 - Passed through to:		
Benton Harbor Public Schools	84.010	258,256
Niles Public Schools		78,501
M.C. Wells		<u>76,062</u>
Total Title I Regional Assistance Grant - Project number 221570/2122		<u>412,819</u>
Total		<u><u>\$ 3,313,357</u></u>

## **Berrien Regional Education Service Agency**

# **Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2022**

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

#### **Financial Statements**

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

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

#### **Federal Awards**

Internal control over major programs:

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

Type of auditor's report issued on compliance for major programs:

Unmodified

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

\_\_\_\_\_ Yes      X   No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster
84.027, 84.173	Special Education Cluster

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

\$750,000

Auditee qualified as low-risk auditee?

\_\_\_\_\_ Yes      X   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