
Public Schools of the City of Ann Arbor, Michigan

**Federal Awards
Supplemental Information
June 30, 2023**

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Independent Auditor's Report

To the Board of Education
Public Schools of the City of Ann Arbor, Michigan

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Public Schools of the City of Ann Arbor, Michigan (the "School District") as of and for the year ended June 30, 2023 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 19, 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 19, 2023.

The accompanying schedule of expenditures of federal awards and 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 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 19, 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
Public Schools of the City of Ann Arbor, Michigan

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 Public Schools of the City of Ann Arbor, Michigan (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 19, 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
Public Schools of the City of Ann Arbor, Michigan

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 19, 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
Public Schools of the City of Ann Arbor, Michigan

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Public Schools of the City of Ann Arbor, Michigan's (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 the School District's major federal program for the year ended June 30, 2023. The School District'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 School District 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, 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 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 program.

To the Board of Education
Public Schools of the City of Ann Arbor, Michigan

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
Public Schools of the City of Ann Arbor, Michigan

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 19, 2023

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	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:										
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
Noncash Assistance (Commodities) -										
National School Lunch Program - Entitlement Commodities 2022-2023	N/A	10.555	\$ 406,170	\$ -	\$ -	\$ -	\$ 406,170	\$ 406,170	\$ -	\$ -
National School Lunch Program - Bonus Commodities 2022-2023	N/A	10.555	75,560	-	-	-	75,560	75,560	-	-
Total Noncash Assistance (Commodities)			481,730	-	-	-	481,730	481,730	-	-
Cash Assistance:										
NSLP - Breakfast 21-22	221970	10.553	73,137	-	-	-	73,137	73,137	-	-
NSLP - Breakfast 22-23	231970	10.553	664,192	-	-	-	631,702	664,192	32,490	-
NSLP - Breakfast Subtotal			737,329	-	-	-	704,839	737,329	32,490	-
NSLP - After School Snack Program 21-22	221980	10.555	37,207	35,463	-	-	1,744	1,744	-	-
NSLP - After School Snack Program 22-23	231980	10.555	14,274	-	-	-	13,573	14,274	701	-
National School Lunch Program 21-22	221960	10.555	264,466	-	-	-	264,466	264,466	-	-
National School Lunch Program 22-23	231960	10.555	2,036,320	-	-	-	1,959,808	2,036,320	76,512	-
Supply Chain Assistance 21-22	220910	10.555	606,583	-	(300,470)	-	306,113	606,583	-	-
Supply Chain Assistance 22-23	230910	10.555	152,734	-	-	-	152,734	83,807	(68,927)	-
National School Lunch Program (incl. commodities)			3,593,314	35,463	(300,470)	-	3,180,168	3,488,924	8,286	-
Summer Food Service Program for Children (SFSPC) - 2021-22 Operating	220900	10.559	40,461	-	-	-	40,461	54,585	14,124	-
Total Child Nutrition Cluster			4,371,104	35,463	(300,470)	-	3,925,468	4,280,838	54,900	-
Special Education Cluster - U.S. Department of Education - Passed through Washtenaw County ISD:										
Special Education - Grants to States (IDEA, Part B):										
2022 Flowthrough	220450	84.027	4,073,466	4,073,466	857,578	-	857,578	-	-	-
2023 Flowthrough	230450	84.027	4,023,854	-	-	-	2,606,069	4,023,854	1,417,785	-
Total Special Education - Grants to States (IDEA, Part B)			8,097,320	4,073,466	857,578	-	3,463,647	4,023,854	1,417,785	-
Special Education - Grants to States (IDEA Preschool):										
2022 Preschool Incentive	220460	84.173	123,723	123,723	33,187	-	33,187	-	-	-
2023 Preschool Incentive	230460	84.173	130,891	-	-	-	96,184	130,891	34,707	-
COVID-19 American Rescue Plan - IDEA Preschool	221285	84.173X	81,240	81,240	81,240	-	81,240	-	-	-
Total Special Education - Grants to States (IDEA Preschool)			335,854	204,963	114,427	-	210,611	130,891	34,707	-
Total Special Education Cluster			8,433,174	4,278,429	972,005	-	3,674,258	4,154,745	1,452,492	-
Head Start Cluster - U.S. Department of Health and Human Services - Passed through Washtenaw County ISD:										
Head Start Grant - 2021-2022	05CH8329	93.600	1,027,328	1,027,328	281,578	-	281,578	-	-	-
Head Start Grant - 2022-2023	05CH010612	93.600	1,050,751	-	-	-	555,246	1,050,751	495,505	-
Total Head Start Cluster			2,078,079	1,027,328	281,578	-	836,824	1,050,751	495,505	-
Total Clusters			14,882,357	5,341,220	953,113	-	8,436,550	9,486,334	2,002,897	-

Public Schools of the City of Ann Arbor, Michigan

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:										
Michigan Department of Transportation - Passed through Michigan Fitness Foundation - Highway Planning and Construction - 2018-2023 Safe Routes to School Carryover	2017071/2017087	20.205	\$ 25,985	\$ 6,611	\$ 4,196	\$ -	\$ 6,092	\$ 13,196	\$ 11,300	\$ -
U.S. Department of Education:										
Passed through the Michigan Department of Education:										
Adult Education English - 2021-2022	221130	84.002	186,492	108,141	7,235	-	7,235	-	-	-
Adult Education English - 2022-2023	231130	84.002	190,483	-	-	-	126,422	128,896	2,474	-
Total Adult Education			376,975	108,141	7,235	-	133,657	128,896	2,474	-
Education Stabilization Fund:										
COVID-19 GEER II Funds - Benchmark Assessment	211222	84.425C	140,488	140,488	140,488	-	140,488	-	-	-
COVID-19 American Rescue Plan - ESSER III Sec. 11t	213723	84.425U	5,314,334	5,224,609	-	-	86,826	87,451	625	-
COVID-19 American Rescue Plan - ESSER II Credit Recovery	213742	84.425D	207,350	-	-	-	207,350	207,350	-	-
Total Education Stabilization Fund			5,662,172	5,365,097	140,488	-	434,664	294,801	625	-
Title I, Part A:										
Title I, District Program - 2021-2022	221530	84.010	2,068,817	1,927,806	322,140	99	452,873	130,634	-	-
Title I, District Program - 2022-2023	231530	84.010	1,894,711	-	-	122,170	1,416,373	1,890,231	473,858	-
Title I, Technical Assistance Grant (TAG), District Program - 2022-2023	231580	84.010	40,000	-	-	-	-	9,589	9,589	-
Total Title I, Part A			4,003,528	1,927,806	322,140	122,269	1,869,246	2,030,454	483,447	-
Title III, Limited English Proficient Grant:										
2021-2022 Program	220580	84.365	263,370	58,876	48,764	-	135,016	86,252	-	-
2022-2023 Program	230580	84.365	313,673	-	-	-	230,089	251,386	21,297	-
Total Title III, Limited English			577,043	58,876	48,764	-	365,105	337,638	21,297	-
Title III, Immigrant Students - 2021-2022 Program										
	220570	84.365	182,741	43,188	26,064	-	60,867	34,803	-	-
Title II, Part A, Teacher/Principal Training and Recruiting:										
2021-2022 Program	220520	84.367	691,877	212,940	49,372	-	73,836	24,464	-	-
2022-2023 Program	230520	84.367	764,789	-	-	-	184,667	376,017	191,350	-
Total Title II, Part A			1,456,666	212,940	49,372	-	258,503	400,481	191,350	-
Title IV, Part A, Student Support/Academic Enrichment:										
2021-2022 Program	220750	84.424	133,741	1,422	1,422	-	1,422	-	-	-
2022-2023 Program	230750	84.424	136,629	-	-	(122,170)	-	-	-	-
Total Title IV, Part A			270,370	1,422	1,422	(122,170)	1,422	-	-	-
Total noncluster programs passed through the Michigan Department of Education			12,529,495	7,717,470	595,485	99	3,123,464	3,227,073	699,193	-

Public Schools of the City of Ann Arbor, Michigan

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
Passed through the Washtenaw County ISD - Vocational Education - Basic Grants to States (Perkins):										
Vocational Education 2021-2022	221223	84.048A	\$ 188,063	\$ 176,336	\$ 17,334	\$ -	\$ 17,334	\$ -	\$ -	\$ -
Vocational Education 2022-2023	231223	84.048A	166,364	-	-	-	123,362	166,364	43,002	-
Total Vocational Education (Perkins)			354,427	176,336	17,334	-	140,696	166,364	43,002	-
Total U.S. Department of Education noncluster programs			12,883,922	7,893,806	612,819	99	3,264,160	3,393,437	742,195	-
U.S. Department of Agriculture - Passed through the Michigan Department of Education: Noncash assistance Child Care Food Program (CACFP):										
2021-2022 - Meals	221920	10.558	24,077	21,072	-	-	3,005	3,005	-	-
2022-2023 - Meals	231920	10.558	28,129	-	-	-	27,093	28,129	1,036	-
2022-2023 - Cash In Lieu	232010	10.558	361	-	-	-	361	361	-	-
Total Child and Adult Care Food Program			52,567	21,072	-	-	30,459	31,495	1,036	-
COVID-19 Pandemic EBT Local Level Costs - 2022-2023	220980	10.649	5,950	-	-	-	5,950	-	(5,950)	-
Total U.S. Department of Agriculture noncluster programs			58,517	21,072	-	-	36,409	31,495	(4,914)	-
Federal Communications Commission - COVID-19 Emergency Connectivity Funds 2021-2022	N/A	32.009	2,224,395	2,224,395	2,224,395	(646,995)	1,577,400	-	-	-
Total federal awards			\$ 30,075,176	\$ 15,487,104	\$ 3,794,523	\$ (646,896)	\$ 13,320,611	\$ 12,924,462	\$ 2,751,478	\$ -

Public Schools of the City of Ann Arbor, Michigan

**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)	\$ 15,553,269
Federal revenue for which the School District is considered a vendor or beneficiary rather than a subrecipient	(1,068,100)
Deferred revenue not reported for year ended June 30, 2022	(2,228,591)
Deferred revenue not reported for year ended June 30, 2023	20,889
Other differences (Note 5)	<u>646,995</u>
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 12,924,462</u></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 Public Schools of the City of Ann Arbor, Michigan (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, as outlined in the Compliance Supplement. 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 in which the payments relate to.

Note 4 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance. The grantee received no noncash assistance during the year ended June 30, 2023 that is not included in the schedule of expenditures of federal awards.

Note 5 - Adjustments and Transfers

During the year ended June 30, 2023, the School District transferred \$122,170 of awarded Title IV funds to Title I, Part A. The Title I, Part A payments received and expenditures presented on the schedule of expenditures of federal awards include \$122,143 and \$122,170, respectively, of amounts related to the transfer from Title IV funds awarded. The transfer was approved by the Michigan Department of Education.

Additionally, the amount of COVID-19 Emergency Connectivity Funds for 2021-2022 committed to the School District was reduced by \$646,995, which is reflected as an adjustment within the schedule of expenditures of federal awards. This was included in prior year reported expenditures for this grant, and a corresponding accrued revenue was reflected.

Schedule of Findings and Questioned Costs

Public Schools of the City of Ann Arbor, Michigan

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? _____ 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

Dollar threshold used to distinguish between type A and type B programs: \$750,000

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	