West Bloomfield School District

Federal Awards Supplemental Information
June 30, 2024

West Bloomfield School District

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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
West Bloomfield School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Bloomfield School District (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 17, 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 17, 2024.

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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Moran, PLLC

October 17, 2024

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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
West Bloomfield School District

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 West Bloomfield School District (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 17, 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*.

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To Management and the Board of Education
West Bloomfield School District

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, 2024

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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
West Bloomfield School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited West Bloomfield School District's (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.

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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
West Bloomfield School District

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, 2024

West Bloomfield School District

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	Accrued Revenue at July 1, 2023	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	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 (Commodities) -										
National School Lunch Program Entitlement Commodities 2023-2024	N/A	10.555	$ 123,198	$ -	$ -	$ -	$ 123,198	$ 123,198	$ -	$ -
National School Lunch Program:										
National School Lunch Program 22-23	231960	10.555	816,046	707,262	-	-	108,784	108,784	-	-
National School Lunch Program 23-24	241960	10.555	792,051	-	-	-	792,051	792,051	-	-
National School Lunch Program Supply Chain Assistance	240910	10.555	115,325	-	-	-	115,325	115,325	-	-
National School Lunch Program subtotal			1,846,620	707,262	-	-	1,139,358	1,139,358	-	-
Cash Assistance:										
National School Breakfast Program:										
School Breakfast Program 22-23	231970	10.553	239,523	208,140	-	-	31,383	31,383	-	-
School Breakfast Program 23-24	241970	10.553	273,503	-	-	-	273,503	273,503	-	-
School Breakfast Program subtotal			513,026	208,140	-	-	304,886	304,886	-	-
Total Child Nutrition Cluster			2,359,646	915,402	-	-	1,444,244	1,444,244	-	-
Special Education Cluster - U.S. Department of Education -										
Passed through the Oakland County ISD:										
Special Education Grants to States:										
IDEA Flowthrough 2122	220450	84.027A	1,177,473	1,215,462	39,358	(39,358)	-	-	-	-
IDEA Flowthrough 2223	230450	84.027A	1,101,557	1,093,820	419,879	-	427,616	7,737	-	-
IDEA Flowthrough 2324	240450	84.027A	1,188,550	-	-	-	744,928	1,180,523	435,595	-
Total IDEA Flowthrough			3,467,580	2,309,282	459,237	(39,358)	1,172,544	1,188,260	435,595	-
Special Education Preschool Grants:										
IDEA Preschool 2223	230460	84.173A	20,473	20,473	7,676	-	7,676	-	-	-
IDEA Preschool 2324	240460	84.173A	28,493	-	-	-	17,109	28,493	11,384	-
Total IDEA Preschool Incentive			48,966	20,473	7,676	-	24,785	28,493	11,384	-
Total Special Education Cluster			3,516,546	2,329,755	466,913	(39,358)	1,197,329	1,216,753	446,979	-
Medicaid Cluster - Michigan Department of Community Health -										
Passed through Oakland County ISD -										
Medical Assistance Program (Medicaid AOP) - 2023-2024	23-24	93.778	43,656	-	-	-	43,656	43,656	-	-
Total clusters			5,919,848	3,245,157	466,913	(39,358)	2,685,229	2,704,653	446,979	-

See notes to schedule of expenditures of federal awards.

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	Accrued Revenue at July 1, 2023	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2024	Current Year Cash Transferred to Subrecipients
Other federal awards:										
U.S. Department of Agriculture - Passed through the										
Michigan Department of Education:										
Child Care Food Program - Local Food for Schools	240985	10.185	$ 7,017	$ -	$ -	$ -	$ 7,017	$ 7,017	$ -	$ -
Child and Adult Care Food Program (CAFCP):										
CAFCP Meals 22-23	231920	10.558	7,342	6,820	2,031	-	2,553	522	-	-
CAFCP Meals 23-24	241920	10.558	5,335	-	-	-	5,335	5,335	-	-
Total Child and Adult Care Food Program			12,677	6,820	2,031	-	7,888	5,857	-	-
U.S. Department of the Treasury - Passed through Oakland County Board of Commisioners - Coronavirus State and Local Fiscal Recovery - COVID-19 Oakland County Mental Health	SLFRP2640	21.027	175,000	60,996	(114,004)	-	-	114,004	-	-
U.S. Department of Education noncluster programs -										
Passed through the Michigan Department of Education:										
Title I Grants to Local Educational Agencies:										
Title I Part A - 2223	231530	84.010	371,918	329,202	329,202	-	340,999	11,797	-	-
Title I Part A - 2324	241530	84.010	385,421	-	-	-	220,901	318,800	97,899	-
Total Title I, Part A			757,339	329,202	329,202	-	561,900	330,597	97,899	-
Improving Teacher Quality State Grants:										
Title II, Part A - 2122	220520	84.367	107,282	95,394	19,284	(19,284)	-	-	-	-
Title II, Part A - 2223	230520	84.367	127,407	49,099	49,099	19,284	75,260	5,418	(1,459)	-
Title II, Part A - 2324	240520	84.367	127,031	-	-	-	71,326	96,634	25,308	-
Total Title II, Part A			361,720	144,493	68,383	-	146,586	102,052	23,849	-
English Language Acquisition State Grants:										
Title III Part A English Learners 2122	220580	84.365	74,348	56,047	21,209	(21,209)	-	-	-	-
Title III Part A English Learners 2223	230580	84.365	84,081	32,728	32,728	21,209	56,201	2,264	-	-
Title III Part A English Learners 2324	240580	84.365	69,195	-	-	-	7,854	39,612	31,758	-
Title III Part A Immigrant Students 2223	230570	84.365A	16,908	12,551	12,551	-	12,816	265	-	-
Title III Part A Immigrant Students 2324	240570	84.365A	14,402	-	-	-	9,882	12,283	2,401	-
Total Title III			258,934	101,326	66,488	-	86,753	54,424	34,159	-
Student Support & Academic Enrichment Program:										
Title IV, Part A Student Support & Academic Enrich. 2122	220750	84.424C	53,154	53,153	15,628	(15,628)	-	-	-	-
Title IV, Part A Student Support & Academic Enrich. 2223	230750	84.424C	43,242	7,558	7,558	15,628	26,913	3,874	147	-
Title IV, Part A Student Support & Academic Enrich. 2324	240750	84.424C	44,816	-	-	-	33,083	42,452	9,369	-
Total Title IV			141,212	60,711	23,186	-	59,996	46,326	9,516	-
Education Stabilization Fund (ESF):										
COVID-19 ESSER II Funds - 98c Learning Loss	213782	84.425D	265,552	103,410	103,410	-	265,398	161,988	-	-
COVID-19 ESSER II Funds	213712	84.425D	1,301,446	567,431	-	-	-	734,015	734,015	-
COVID-19 ESSER III - Formula	213713	84.425U	2,924,943	2,412,935	144,526	-	474,092	512,008	182,442	-
COVID-19 ESSER III Equity	213723	84.425U	2,985,640	2,985,640	531,855	-	531,855	-	-	-
COVID-19 America Rescue Plan - Homeless II	211012	84.425W	17,025	-	-	-	11,834	17,025	5,191	-
Total Education Stabilization Fund			7,494,606	6,069,416	779,791	-	1,283,179	1,425,036	921,648	-
Adult Education - Basic Grants to States:										
Adult Education 2223	231130	84.002A	99,569	99,569	99,569	-	99,569	-	-	-
Adult Education 2324	241130	84.002A	101,966	-	-	-	91,947	101,966	10,019	-
Total Adult Education			201,535	99,569	99,569	-	191,516	101,966	10,019	-
Total U.S. Department of Education noncluster programs			9,215,346	6,804,717	1,366,619	-	2,329,930	2,060,401	1,097,090	-
Total federal awards			**$ 15,329,888**	**$ 10,117,690**	**$ 1,721,559**	**$ (39,358)**	**$ 5,030,064**	**$ 4,891,932**	**$ 1,544,069**	**$ -**

See notes to schedule of expenditures of federal awards.

West Bloomfield School District

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)	$	4,446,894
Federal revenue that is not subject to single audit (IDEA Proportionate Share)		(21,696)
Federal subsidy interest related to qualified school construction bonds		(267,281)
Deferred revenue not reported for year ended June 30, 2024		734,015
Federal expenditures per the schedule of expenditures of federal awards	**$**	**4,891,932**

See notes to schedule of expenditures of federal awards.

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 West Bloomfield School District (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 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 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.

Note 5 - Adjustments and Transfers

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.

Schedule of Findings and Questioned Costs

West Bloomfield School District

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	
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
10.553, 10.555	Child Nutrition Cluster

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	