
Wayne-Westland Community Schools

Federal Awards Supplemental Information
June 30, 2024

Independent Auditor's Reports

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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:										
Direct Program - TRIO Cluster - U.S. Department of Education -										
TRIO Cluster - Upward Bound:										
TRIO Cluster 2023	P047A221078	84.047	\$ 423,229	\$ 327,118	\$ 56,704	\$ -	\$ 152,815	\$ 96,111	\$ -	\$ -
TRIO Cluster 2024	P047A221078	84.047	440,158				284,229	337,950	53,721	
Total TRIO Cluster			863,387	327,118	56,704	-	437,044	434,061	53,721	-
Child Nutrition Cluster - U.S. Department of Agriculture -										
Passed through the Michigan Department of Education:										
National School Lunch Program-Noncash Assistance (Commodities):										
Entitlement Commodities 2023-2024	N/A	10.555	336,249	-	-	-	336,249	336,249	-	-
Bonus Commodities 2023-2024	N/A	10.555	382				382	382	-	-
Noncash Assistance (Commodities) subtotal			336,631	-	-	-	336,631	336,631	-	-
Cash Assistance:										
School Breakfast Program 2022-2023	231970	10.553	1,843,849	1,607,065	-	-	236,784	236,784	-	-
School Breakfast Program 2023-2024	241970	10.553	1,756,363				1,756,363	1,756,363	-	-
School Breakfast subtotal			3,600,212	1,607,065	-	-	1,993,147	1,993,147	-	-
Supply Chain Assistance 2023-2024	240910	10.555	302,664	-	-	-	302,664	302,664	-	-
School Lunch Program 2022-2023	231960	10.555	3,990,709	3,471,994	-	-	518,715	518,715	-	-
School Lunch Program 2023-2024	241960	10.555	3,634,449				3,634,449	3,634,449	-	-
National School Lunch Program (incl. commodities)			8,264,453	3,471,994	-	-	4,792,459	4,792,459	-	-
Summer Food Service Program for Children (SFSPC) -										
Summer Food Service Program 22-23; 23-24	230900/240900	10.559	- 154,585	-	-	-	117,804	154,585	36,781	-
Fresh Fruit and Vegetable Program 2023	230950	10.582	182,130	141,251	-	-	11,973	11,973	-	-
Fresh Fruit and Vegetable Program 2024	240950	10.582	257,310				194,516	194,516	-	-
Total Fresh Fruit and Vegetable Program			439,440	141,251			206,489	206,489		
Total Child Nutrition Cluster			12,458,690	5,220,310	-	-	7,109,899	7,146,680	36,781	-
Special Education Cluster - U.S. Department of Education -										
Passed through Wayne County RESA:										
Special Education Grants to States-IDEA Flowthrough:										
Special Education Grants to States-IDEA Flowthrough 2022	190450-2022	84.027	4,017,850	199,058	199,058	-	199,058	-	-	-
Special Education Grants to States-IDEA Flowthrough CPO 2023	190450-2023	84.027	89,544	89,544	72,872	-	72,872	-	-	-
Special Education Grants to States-IDEA Flowthrough 2023	190450-2023	84.027	3,726,408	3,726,408	963,111	-	963,111	-	-	-
Special Education Grants to States-IDEA Flowthrough CPO 2024	190450-2024	84.027	236,744	-	-	-	-	236,744	236,744	-
Special Education Grants to States-IDEA Flowthrough 2024	190450-2024	84.027	3,858,224				2,540,169	3,858,224	1,318,055	
Total Special Education Grants to States-IDEA Flowthrough			11,928,770	4,015,010	1,235,041	-	3,775,210	4,094,968	1,554,799	-
Special Education Preschool Grants-IDEA Preschool:										
Special Education Preschool Grants-IDEA Preschool 2022	190460-2022	84.173	170,149	-	-	-	11,513	11,513	-	-
Special Education Preschool Grants-IDEA Preschool 2023	190460-2023	84.173	164,247	158,817	42,809	-	48,239	5,430	-	-
Special Education Preschool Grants-IDEA Preschool 2024	190460-2024	84.173	159,552				159,552	159,552	159,552	
Total Special Education Preschool Grants-IDEA Preschool			493,948	158,817	42,809	-	59,752	176,495	159,552	
Total Special Education Cluster			12,422,718	4,173,827	1,277,850	-	3,834,962	4,271,463	1,714,351	-

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
Head Start Cluster - U.S. Department of Health and Human Services - Passed through the Wayne Metro Community Action Agency - Head Start Program 2021-005	05CH011175	93.600	\$ 809,351	\$ 809,351	\$ 463,508	\$ (832)	\$ 462,676	\$ -	\$ -	\$ -
Medicaid Cluster - Medical Assistance Program - U.S. Department of Health and Human Services - Passed through Wayne County RESA:										
Medical Assistance Program 2023	N/A	93.778	79,893	79,893	21,235	-	21,235	-	-	-
Medical Assistance Program 2024	N/A	93.778	155,735				115,493	155,735	40,242	
Total Medicaid Cluster			235,628	79,893	21,235		136,728	155,735	40,242	
Total Clusters			26,789,774	10,610,499	1,819,297	(832)	11,981,309	12,007,939	1,845,095	-
Other federal awards:										
U.S. Department of Housing and Urban Development - Economic Development Initiative, Community Project Funding, and Miscellaneous grants	B-23-CP-MI-0840	14.251	3,500,000	-	-	-	-	1,944,240	1,944,240	-
U.S. Department of Labor - Passed through the Southeast Michigan Community Alliance (SEMCA) Michigan Works Community Project Funding/Congressionally Directed Spending Future Pathways 2024	23A60CP000002	17.289	340,616	-	-	-	158,980	175,695	16,715	-
U.S. Department of Education - Passed through the Michigan Department of Education:										
Special Education-Grants for Infants and Families-IDEA Part C:										
IDEA Part C - Infant & Toddler Formula Grant 2023	N/A	84.181	70,250	58,301	29,051	-	29,051	-	-	-
IDEA Part C - Infant & Toddler Formula Grant 2024	N/A	84.181	72,300	-	-	-	-	72,300	72,300	-
COVID-19 American Rescue Plan - IDEA Part C (Infants and Toddlers)	N/A	84.181X	30,000				23,254	23,254		
Total Special Education-Grants for Infants and Families - IDEA Part C			172,550	58,301	29,051	-	52,305	95,554	72,300	-
Title I Grants to Local Educational Agencies, Part A:										
Title I Grants to Local Educational Agencies, Part A 2023	231530	84.010	5,140,795	3,884,236	1,238,113	-	1,570,796	332,683	-	-
Title I Grants to Local Educational Agencies, Part A 2024	241530	84.010	4,865,118	-	-	-	3,563,782	4,331,355	767,573	-
Total Title I Grants to Local Educational Agencies, Part A			10,145,913	3,887,666	1,241,543	(3,430)	5,230,974	4,760,434	767,573	-
Passed through the Calhoun Intermediate School District - Title I Technical Assistance Grant (TAG)	231580	84.010	140,000	3,430	3,430	(3,430)	96,396	96,396		
Total Title I Grants to Local Educational Agencies, Part A			10,145,913	3,887,666	1,241,543	(3,430)	5,230,974	4,760,434	767,573	-
Passed through the Michigan Department of Education - Supporting Effective Instruction State Grants-Title II, Part A - Improving Teacher Quality:										
Supporting Effective Instruction State Grants-Title II, Part A 2023	230520	84.367	1,133,360	523,804	266,601	-	446,844	180,243	-	-
Supporting Effective Instruction State Grants-Title II, Part A 2024	240520	84.367	951,696				194,558	330,737	136,179	
Total Supporting Effective Instruction State Grants - Title II, Part A			2,085,056	523,804	266,601	-	641,402	510,980	136,179	-
English Language Acquisition State Grants - Title III, Part A:										
English Language Acquisition State Grants - Title III, Part A 2023	230580	84.365	54,509	30,290	290	-	486	196	-	-
English Language Acquisition State Grants - Title III, Part A 2024	240580	84.365	74,203				40,816	57,873	17,057	
Total English Language Acquisition State Grants - Title III, Part A			128,712	30,290	290	-	41,302	58,069	17,057	-

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
Student Support and Academic Enrichment Program - Title IV, Part A:										
Student Support and Academic Enrichment Program - Title IV, Part A 2023	230750	84.424	\$ 502,200	\$ 275,366	\$ 60,426	\$ -	\$ 113,400	\$ 52,974	\$ -	\$ -
Student Support and Academic Enrichment Program - Title IV, Part A 2024	240750	84.424	501,124				197,921	256,566	58,645	
Total Student Support and Academic Enrichment Program - Title IV, Part A			1,003,324	275,366	60,426	-	311,321	309,540	58,645	-
Education Stabilization Fund (ESF):										
COVID-19 ESSER II Funds - Formula 2021	213712	84.425D	13,825,900	8,775,729	1,224,106	-	1,825,048	600,942	-	-
COVID-19 ESSER II Funds - 98c Learning Loss 2023	213782-2223	84.425D	488,677	124,518	124,518	-	488,557	364,039	-	-
COVID-19 ESSER III Formula - American Rescue Plan	213713	84.425U	31,073,089	4,091,690	596,469	-	20,409,497	23,557,097	3,744,069	-
COVID-19 American Rescue Plan - Homeless II	211012	84.425W	141,394				108,276	141,394	33,118	
Total Education Stabilization Fund			45,529,060	12,991,937	1,945,093	-	22,831,378	24,663,472	3,777,187	-
U.S. Department of Agriculture - Passed through Michigan Department of Education - Child and Adult Care Food Program:										
Child Care Food Program Supper 2022/2023	222010/232010	10.558	325,213	325,213	3,556	-	3,556	-	-	-
Child Care Food Program 2023/2024	231920/241920	10.558	317,472	-	-	-	317,472	319,832	-2,360	-
Child Care Food Program Supper 2023/2024	232010/242010	10.558	18,270				18,270	18,402	132	
Total Child Care Food Program			660,955	325,213	3,556	-	339,298	338,234	2,492	-
Local Food for Schools Cooperative Agreement Program	230985	10.185	61,417	51,751	-	-	9,666	9,666	-	-
Child Nutrition Discretionary Grants Limited Availability Grant	221991	10.579	16,000	-	-	-	9,027	16,000	6,973	-
Total noncluster programs passed through the Michigan Department of Education			59,662,987	18,140,898	3,543,130	-	29,370,277	30,665,553	4,838,406	-
U.S. Department of the Treasury: Passed through Michigan Department of Education - COVID-19 11p - Coronavirus Relief Fund										
COVID-19-Coronavirus State and Local Fiscal Recovery Funds - American Rescue Plan - Grow Your Own Program	N/A	21.019	3,621,454	-	(35,641)	35,641	-	-	-	-
	232423	21.027	1,066,987				93,330	93,438	108	
Total noncluster programs passed through the U.S. Department of the Treasury			4,688,441	-	(35,641)	35,641	93,330	93,438	108	-
Vocational Education - U.S. Department of Education - Career and Technical Education - Basic Grants to States (Perkins II) - Passed through Wayne County RESA:										
Vocational Education 2023	213520-211225	84.048	-275,072	275,072	10,478	-	10,478	-	-	-
Vocational Education 2024	213520-211225	84.048	300,174				209,899	300,174	90,275	
Total Vocational Education			575,246	275,072	10,478	-	220,377	300,174	90,275	-
Health Resource Advocate - U.S. Department of Health and Human Services Passed through Wayne County RESA - COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) 2023-2024										
	N/A	93.323	732,191	-	-	-	584,759	660,794	76,035	-
Total federal awards			\$ 96,429,255	\$ 29,029,899	\$ 5,340,694	\$ 31,379	\$ 42,505,428	\$ 45,944,229	\$ 8,810,874	\$ -

Wayne-Westland Community 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)	\$ 46,143,808
Deferred revenue not reported for year ended June 30, 2023	(242,030)
Deferred revenue not reported for year ended June 30, 2024	64,591
Other differences	<u>(22,140)</u>
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 45,944,229</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 Wayne-Westland Community 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, 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 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 and is reported on the schedule of expenditures of federal awards.

Note 5 - Adjustments and Transfers

An adjustment totaling \$35,641 relates to unused Coronavirus Relief grant funds (ALN 21.019) that were awarded in a previous year. The School District is required to return these unused funds to the awarding agency, as the period of performance has expired. Other adjustment amounts relate to adjustments to previously reported expenditures on the Schedule.

Schedule of Findings and Questioned Costs

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? X Yes _____ 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
84.425D/84.425U/84.425W 14.251	Education Stabilization Fund (ESF) Service Learning Grant	Unmodified Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$1,378,327

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

Wayne-Westland Community Schools

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2024

Section II - Financial Statement Audit Findings

Reference Number	Finding
2024-001	<p>Finding Type - Significant deficiency</p> <p>Criteria - The School District's internal control structure should ensure that financial information is complete, accurate, and made available to management and those charged with governance in a timely and orderly manner.</p> <p>Condition - The School District's books and records for the 2024 fiscal year were not reconciled in a timely manner. As a result, reconciling procedures took place throughout the duration of the audit, and certain misstated balances were identified by the School District during the audit process including capitalization of fixed assets and accrued balances for health and dental expenses. We identified and proposed certain adjustments to adjust the School District's general ledger to the appropriate balance for fixed assets.</p> <p>Context - Adjustments and reclassifications that were identified during the audit, either by management or as a result of audit procedures, were corrected by management and are reflected in the School District's June 30, 2024 financial statements.</p> <p>Cause - Due to resource constraints in the business office and time capacity, the School District was not able to adequately close and reconcile its books prior to commencement of the audit.</p> <p>Effect - The School District did not have the time or resources available to adequately reconcile its books in a timely manner. As a result, the aforementioned balances were not reconciled prior to the commencement of audit procedures resulting in various misstatements.</p> <p>Recommendation - We recommend the School District establish improved controls and procedures for preparing and reviewing year-end reconciliations. The School District should ensure that reconciliations are completed in a timely manner and agree to the general ledger.</p> <p>Views of Responsible Officials and Planned Corrective Actions - Management agrees with the finding and is in the process of enhancing procedures and hiring personnel within the business office to reduce constraints.</p>

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
Current Year	None	