
Warren Consolidated Schools

Federal Awards Supplemental Information
June 30, 2023

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
Warren Consolidated Schools

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Warren Consolidated Schools (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 18, 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 18, 2023.

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

Plante & Moran, PLLC

October 18, 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
Warren Consolidated Schools

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Warren Consolidated Schools (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 18, 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
Warren Consolidated Schools

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

October 18, 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
Warren Consolidated Schools

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Warren Consolidated Schools' (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 each of the School District's major federal programs for the year ended June 30, 2023. 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, 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 programs.

To the Board of Education
Warren Consolidated Schools

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School District's compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control Over Compliance

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

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

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

To the Board of Education
Warren Consolidated Schools

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Plante & Moran, PLLC

October 18, 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 - National School Lunch Program:										
National Lunch Program Entitlement Commodities 2022-23	N/A	10.555	\$ 446,075	\$ -	\$ -	\$ -	\$ 446,075	\$ 446,075	\$ -	\$ -
National Lunch Program Entitlement Bonus Commodities 2022-23	N/A	10.555	<u>25,632</u>	-	-	-	<u>25,632</u>	<u>25,632</u>	-	-
Noncash Assistance (Commodities) subtotal			471,707	-	-	-	471,707	471,707	-	-
Cash Assistance:										
School Breakfast Program 21-22	221970, 221971	10.553	1,182,403	1,077,169	75,878	-	181,112	105,234	-	-
School Breakfast Program 22-23	231970	10.553	<u>1,139,293</u>	-	-	-	<u>958,637</u>	<u>1,034,059</u>	<u>75,422</u>	-
School Breakfast Program subtotal			2,321,696	1,077,169	75,878	-	1,139,749	1,139,293	75,422	-
Supply Chain Assistance 21-22	220910	10.555	473,483	234,549	-	-	238,934	238,934	-	-
Supply Chain Assistance 22-23	230910	10.555	119,899	-	-	-	119,899	119,899	-	-
National School Lunch Program 21-22	221960, 221961	10.555	5,206,162	4,658,910	341,425	-	888,677	547,252	-	-
National School Lunch Program 22-23	231960	10.555	4,294,104	-	-	-	4,006,421	4,294,104	287,683	-
NSLP - After School Snack 21-22	221980	10.555	19,491	17,289	1,258	-	3,460	2,202	-	-
NSLP - After School Snack 22-23	231980	10.555	<u>23,115</u>	-	-	-	<u>21,531</u>	<u>23,115</u>	<u>1,584</u>	-
National School Lunch Program subtotal			10,136,254	4,910,748	342,683	-	5,278,922	5,225,506	289,267	-
Summer Food Service Program for Children (SFSPC) 2021-22 Operating and Extended	200900, 210904	10.559	<u>5,167,441</u>	<u>5,046,174</u>	<u>5,253</u>	-	<u>110,683</u>	<u>121,267</u>	<u>15,837</u>	-
Total Child Nutrition Cluster			18,097,098	11,034,091	423,814	-	7,001,061	6,957,773	380,526	-
Special Education Cluster - U.S. Department of Education: Passed through the Macomb County ISD:										
IDEA Flowthrough:										
COVID-19 ARP IDEA Flowthrough 21-22	221280	84.027X	598,517	214,394	214,394	-	510,486	384,123	88,031	-
IDEA Flowthrough 21-22	230450	84.027	2,775,912	2,775,912	1,147,040	-	1,147,040	-	-	-
IDEA Flowthrough 22-23	230450	84.027	<u>2,993,406</u>	-	-	-	<u>2,019,418</u>	<u>2,933,406</u>	<u>913,988</u>	-
Total IDEA Flowthrough			6,367,835	2,990,306	1,361,434	-	3,676,944	3,317,529	1,002,019	-
IDEA Preschool Incentive:										
COVID-19 ARP IDEA Preschool 21-22	221285	84.173X	36,634	7,397	7,397	-	34,295	29,237	2,339	-
IDEA Preschool 21-22	220460	84.173	74,357	74,357	8,597	-	8,597	-	-	-
IDEA Preschool 22-23	230460	84.173	<u>143,402</u>	-	-	-	<u>105,666</u>	<u>143,402</u>	<u>37,736</u>	-
Total Preschool Incentive			254,393	81,754	15,994	-	148,558	172,639	40,075	-
Passed through Marquette Alger RESA - IDEA Part B Grant Funded Initiatives-Spec Ed Tchr Tuition Reimbursement	N/A	84.027a	<u>29,470</u>	-	-	-	<u>19,328</u>	<u>29,470</u>	<u>10,142</u>	-
Total Special Education Cluster			<u>6,651,698</u>	<u>3,072,060</u>	<u>1,377,428</u>	-	<u>3,844,830</u>	<u>3,519,638</u>	<u>1,052,236</u>	-
Total Clusters			24,748,796	14,106,151	1,801,242	-	10,845,891	10,477,411	1,432,762	-

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:										
U.S. Department of Agriculture -										
Passed through the Michigan Department of Education:										
Local Food for Schools	230985	10.185	\$ 48,290	\$ -	\$ -	\$ -	\$ 48,290	\$ 48,290	\$ -	\$ -
COVID-19 Pandemic EBT Local Level Costs	220980	10.649	5,950	-	-	-	5,950	5,950	-	-
U.S. Department of Education:										
Passed through the Michigan Department of Education:										
Title I, Part A:										
Title I, Part A 21-22	221530	84.010	3,848,867	3,406,127	787,944	-	792,392	4,448	-	-
Title I, Part A 22-23	231530	84.010	4,208,744	-	-	-	3,058,337	3,824,012	765,675	-
Total Title I, Part A			8,057,611	3,406,127	787,944	-	3,850,729	3,828,460	765,675	-
Title II, Part A:										
Title II, Part A - School Leader Reservation Grant 19-20	190532	84.367	24,780	23,129	(1,651)	-	-	1,651	-	-
Title II, Part A 21-22	220520	84.367	976,162	964,244	190,615	-	204,254	13,639	-	-
Title II, Part A 22-23	230520	84.367	539,954	-	-	-	111,203	216,926	105,723	-
Total Title II, Part A			1,540,896	987,373	188,964	-	315,457	232,216	105,723	-
Title III, Part A:										
Title III, Part A - English Learners 21-22	220580	84.365	423,058	344,575	91,801	(403)	91,398	-	-	-
Title III, Part A - English Learners 22-23	230580	84.365	442,403	-	-	-	122,472	165,194	42,722	-
Total Title III, Part A			865,461	344,575	91,801	(403)	213,870	165,194	42,722	-
Title IV Part A:										
Title IV, Part A SSAE 21-22	220750	84.424	5,000	-	-	-	3,279	3,279	-	-
Title IV, Part A SSAE 22-23	230750	84.424	272,303	-	-	-	260,502	265,947	5,445	-
Total Title IV, Part A			277,303	-	-	-	263,781	269,226	5,445	-
Education Stabilization Fund (ESF):										
COVID-19 ESSER Formula Fund II	213712	84.425D	13,700,225	12,859,096	1,773,047	-	2,614,176	841,129	-	-
COVID-19 ESSER II - Credit Recovery	213742	84.425D	180,400	159,539	2,000	-	22,861	20,861	-	-
COVID-19 ESSER II - Before & After School	213752	84.425D	25,000	5,740	5,740	-	5,740	-	-	-
COVID-19 98c Learning Loss	213782	84.425D	661,789	-	-	-	493,985	661,789	167,804	-
COVID-19 ESSER III Formula	213713	84.425U	30,790,639	7,692,278	2,167,747	-	17,757,936	19,334,239	3,744,050	-
COVID-19 ARP Homeless	211012	84.425W	79,892	-	-	-	-	16,023	16,023	-
Total Education Stabilization Fund Program			45,437,945	20,716,653	3,948,534	-	20,894,698	20,874,041	3,927,877	-
Passed through Macomb County ISD:										
Title I, Regional Assistance Grant 21-22	221570	84.010A	102,800	23,049	2,495	-	47,737	45,242	-	-
Title I, Regional Assistance Grant 22-23	231570	84.010A	134,100	-	-	-	62,985	85,918	22,933	-
Total Title I Regional Assistance Grant			236,900	23,049	2,495	-	110,722	131,160	22,933	-

Warren Consolidated Schools

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 (continued):										
U.S. Department of Education (continued):										
Passed through Macomb County ISD (continued):										
Vocational Education (Perkins II):										
Vocational Education 21-22	223520, 221216	84.048	\$ 106,559	\$ 106,559	\$ 27,209	\$ -	\$ 27,209	\$ -	\$ -	\$ -
Vocational Education 22-23	233520, 231216	84.048	<u>95,265</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,471</u>	<u>95,265</u>	<u>23,794</u>	<u>-</u>
Total Vocational Education (Perkins II)			201,824	106,559	27,209	-	98,680	95,265	23,794	-
Safe and Drug-free Schools and Communities	082860-0708	84.186	<u>27,614</u>	<u>25,700</u>	<u>(1,914)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,914)</u>	<u>-</u>
Total U.S. Department of Education noncluster programs			56,645,554	25,610,036	5,045,033	(403)	25,747,937	25,595,562	4,892,255	-
U.S. Department of the Treasury - Passed through Macomb County ISD - COVID-19 GSRP State Fiscal Recovery Funds 21-22										
Federal Communications Commission - Emergency Connectivity Funds - COVID-19 Emergency Connectivity Funds - 2021-22	222390	84.425	405,072	382,385	258,036	-	280,722	22,686	-	-
Direct programs - Character Education - Learning for Life	N/A	32.009	2,970,000	1,474,286	146,043	-	1,041,591	934,688	39,140	-
	2007R215S020105-06-0 607	84.215	<u>713,791</u>	<u>-</u>	<u>(45,640)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(45,640)</u>	<u>-</u>
Total federal awards			\$ 85,537,453	\$ 41,572,858	\$ 7,204,714	\$ (403)	\$ 37,970,381	\$ 37,084,587	\$ 6,318,517	\$ -

Warren Consolidated Schools

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)	\$ 39,302,136
Federal subsidy interest related to qualified school construction bonds	(1,176,217)
Federal revenue for which the School District is considered a beneficiary rather than a subrecipient	(883,321)
Deferred revenue not reported for year ended June 30, 2022	(146,043)
Deferred revenue not reported for year ended June 30, 2023	39,140
Other differences	(51,108)
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 37,084,587</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 Warren Consolidated Schools (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.

The pass-through entity identifying numbers are presented where available.

The School District has elected 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 award related 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

During the year ended June 30, 2023, the School District adjusted \$403 of awarded Title III funds. The adjustment was approved by the Michigan Department of Education.

Warren Consolidated Schools

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
84.425D, 84.425U, 84.425W	Education Stabilization Fund Program	Unmodified
10.555, 10.553, 10.559	Child Nutrition Cluster	Unmodified
84.027, 84.173	Special Education Cluster	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$1,116,919

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

Section II - Financial Statement Audit Findings

Current Year None

Section III - Federal Program Audit Findings

Current Year None