
School District of the City of Dearborn, Michigan

Federal Awards Supplemental Information

June 30, 2019

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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
School District of the City of Dearborn, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of School District of the City of Dearborn, Michigan (the "School District") as of and for the year ended June 30, 2019 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 30, 2019, 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 30, 2019.

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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 basic financial statements as a whole.

Plante & Moran, PLLC

October 30, 2019

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
School District of the City of Dearborn, 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 financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of School District of the City of Dearborn, Michigan (the "School District") as of and for the year ended June 30, 2019 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements and have issued our report thereon dated October 30, 2019. The financial statements of Henry Ford College Foundation were not audited in accordance with *Government Auditing Standards*.

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) to determine the 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 may exist that have not been identified.

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 determination of financial statement amounts. 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
School District of the City of Dearborn, 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 30, 2019

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
School District of the City of Dearborn, Michigan

Report on Compliance for Each Major Federal Program

We have audited School District of the City of Dearborn, Michigan's (the "School District") compliance with the types of compliance requirements described 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, 2019. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School District's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the School District complied, in all material respects, with the types of 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, 2019.

Report on Internal Control Over Compliance

Management of the School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control over compliance.

To the Board of Education
School District of the City of Dearborn, Michigan

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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 30, 2019

School District of the City of Dearborn, Michigan

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

Program Title/Project Number/Subrecipient Name	Grant/Project Number	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2018	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2019	Current Year Cash Transferred to Subrecipient
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture -										
Passed through the Michigan Department of Education:										
Noncash Assistance (Commodities) -										
Food Distribution Entitlement Commodities 2018-19	N/A	10.555	\$ 628,756	\$ -	\$ -	\$ -	\$ 381,371	\$ 381,371	\$ -	\$ -
Cash Assistance:										
National School Lunch Program 2017-18	181960	10.555	5,634,628	5,634,628	156,710	-	156,710	-	-	-
National School Lunch Program 2018-19	191960	10.555	6,507,446	-	-	-	6,312,526	6,507,446	194,920	-
National School Lunch Program (incl. commodities) Subtotal		10.555	12,770,830	5,634,628	156,710	-	6,850,607	6,888,817	194,920	-
National School After School Snack Program 2017-18	181980	10.555	17,304	17,304	1,107	-	1,107	-	-	-
National School After School Snack Program 2018-19	191980	10.555	18,176	-	-	-	17,672	18,176	504	-
National School After School Snack Program Subtotal		10.555	35,480	17,304	1,107	-	18,779	18,176	504	-
National School Breakfast Program 2017-18	181970	10.553	1,277,155	1,277,155	36,256	-	36,256	-	-	-
National School Breakfast Program 2018-19	191970	10.553	1,371,536	-	-	-	1,327,117	1,371,536	44,419	-
National School Breakfast Program Subtotal		10.553	2,648,691	1,277,155	36,256	-	1,363,373	1,371,536	44,419	-
Summer Food Service Program 2019	181900/180900	10.559	59,254	-	-	-	59,254	59,254	-	-
Total Child Nutrition Cluster			15,514,255	6,929,087	194,073	-	8,292,013	8,337,783	239,843	-
Student Financial Aid Cluster - U.S. Department of Education -										
Henry Ford Community College:										
Supplemental Educational Opportunity Grant	N/A	84.007	639,203	409,483	112,662	-	751,865	639,203	-	-
Federal Work Study Program	N/A	84.033	467,209	530,406	(1,832)	-	434,764	467,209	30,613	-
Pell Grant Program	N/A	84.063	25,173,120	26,920,071	50,001	-	25,160,947	25,173,120	62,174	-
Federal Direct Loan Program	N/A	84.268	18,063,551	21,781,223	23,233	-	18,029,426	18,063,551	57,358	-
Total Student Financial Aid Cluster			44,343,083	49,641,183	184,064	-	44,377,002	44,343,083	150,145	-
Special Education Cluster - U.S. Department of Education -										
Passed through the Wayne County RESA:										
IDEA Flowthrough:										
Flowthrough 16-17	170450	84.027	3,101,490	28,898	28,897	-	28,897	-	-	-
Flowthrough 17-18	180450	84.027	3,132,848	3,132,848	1,236,508	-	1,236,508	-	-	-
Flowthrough 18-19	190450	84.027	3,264,096	-	-	-	1,487,483	3,264,096	1,776,613	-
Total IDEA Flowthrough		84.027	9,498,434	3,161,746	1,265,405	-	2,752,888	3,264,096	1,776,613	-

School District of the City of Dearborn, Michigan

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2019

Program Title/Project Number/Subrecipient Name	Grant/Project Number	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2018	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2019	Current Year Cash Transferred to Subrecipient
Clusters (continued):										
Special Education Cluster - U.S. Department of Education - Passed through the Wayne County RESA (continued):										
Preschool Incentive:										
IDEA Preschool 1516	160460	84.173	\$ 116,262	\$ -	\$ 134	\$ -	\$ -	\$ -	\$ 134	\$ -
IDEA Preschool 1718	180460	84.173	126,498	126,498	69,971	-	69,971	-	-	-
IDEA Preschool 1819	190460	84.173	149,378	-	-	-	59,047	149,378	90,331	-
Total Preschool Incentive		84.173	392,138	126,498	70,105	-	129,018	149,378	90,465	-
Total Special Education Cluster			9,890,572	3,288,244	1,335,510	-	2,881,906	3,413,474	1,867,078	-
Research and Development Cluster:										
National Institutes of Health - Henry Ford College:										
Passed through from University of Detroit Mercy - reBUILDetroit	N/A	93.310	50,000	-	-	-	5,355	49,961	44,606	-
Passed through from University of Michigan - Michigan IRACDA	N/A	93.859	41,373	41,279	29,077	-	56,317	41,125	13,885	-
Total National Institutes of Health			91,373	41,279	29,077	-	61,672	91,086	58,491	-
National Science Foundation - Passed through Wayne State University - Noyce Teacher Scholarship Program										
	N/A	47.076	11,009	10,537	2,651	-	8,155	11,009	5,505	-
Total Research and Development Cluster			102,382	51,816	31,728	-	69,827	102,095	63,996	-
Medicaid Outreach Cluster - U.S. Department of Health and Human Services - Medicaid Outreach 1819										
	N/A	93.778	45,044	-	-	-	45,044	45,044	-	-
Total cluster programs			69,895,336	59,910,330	1,745,375	-	55,665,792	56,241,479	2,321,062	-
Other federal awards:										
U.S. Department of Education - Passed through the Michigan Department of Education:										
Adult Education:										
Adult Education 181130-181317	181130	84.002	358,352	356,823	100,723	-	100,723	-	-	-
Adult Education 191130-191317	191130	84.002	358,352	-	-	-	311,000	326,033	15,033	-
Adult Education Subtotal		84.002	716,704	356,823	100,723	-	411,723	326,033	15,033	-
Title III English Language Acquisition:										
Title III Immigrant Students 1718	180570	84.365	240,362	116,968	116,968	-	152,973	36,005	-	-
Title III Immigrant Students 1819	190570	84.365	293,848	-	-	-	38,800	105,262	66,462	-
Title III Immigrant Students Subtotal		84.365	534,210	116,968	116,968	-	191,773	141,267	66,462	-
Title III Limited English Proficient Students 1718	180580	84.365	1,065,287	966,519	270,919	-	288,558	17,639	-	-
Title III Limited English Proficient Students 1819	190580	84.365	1,048,220	-	-	-	822,500	902,165	79,665	-
Title III Limited English Proficient Students Subtotal		84.365	2,113,507	966,519	270,919	-	1,111,058	919,804	79,665	-
Total Title III English Language Acquisition		84.365	2,647,717	1,083,487	387,887	-	1,302,831	1,061,071	146,127	-

School District of the City of Dearborn, Michigan

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2019

Program Title/Project Number/Subrecipient Name	Grant/Project Number	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2018	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2019	Current Year Cash Transferred to Subrecipient
Other federal awards (continued):										
U.S. Department of Education -										
Passed through the Michigan Department of Education (continued):										
Title I, Part A:										
Title I Part A 1718	181530	84.010	\$ 12,372,770	\$ 9,214,019	\$ 3,496,019	\$ -	\$ 4,797,992	\$ 1,301,973	\$ -	\$ -
Title I Part A 1819	191530	84.010	<u>12,233,307</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,977,000</u>	<u>10,132,171</u>	<u>1,155,171</u>	<u>-</u>
Total Title I, Part A		84.010	24,606,077	9,214,019	3,496,019	-	13,774,992	11,434,144	1,155,171	-
Title II, Part A - Improving Teacher Quality:										
Title II Part A 1718	180520	84.367	1,544,297	1,208,779	417,979	-	501,855	83,876	-	-
Title II Part A 1819	190520	84.367	<u>2,076,109</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,193,800</u>	<u>1,456,602</u>	<u>262,802</u>	<u>-</u>
Total Title II, Part A - Improving Teacher Quality		84.367	3,620,406	1,208,779	417,979	-	1,695,655	1,540,478	262,802	-
Title IV, Part A - Improving Teacher Quality:										
Title IV Part A SSAE 1718	180750	84.424	81,191	33,035	21,060	(438)	20,622	-	-	-
Title IV Part A SSAE 1819	190750	84.424	<u>878,568</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>624,200</u>	<u>658,408</u>	<u>34,208</u>	<u>-</u>
Total Title IV Part A SSAE		84.424	959,759	33,035	21,060	(438)	644,822	658,408	34,208	-
Fresh Fruit and Vegetable Program -										
Fresh Fruit and Vegetable Program 1819	190950	10.582	<u>225,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>216,296</u>	<u>216,296</u>	<u>-</u>	<u>-</u>
Total noncluster programs passed through the Michigan Department of Education			32,775,663	11,896,143	4,423,668	(438)	18,046,319	15,236,430	1,613,341	-
U.S. Department of Education - Passed through Wayne County RESA -										
Education Act - Vocational Education:										
Basic Grants to States - Carl D. Perkins Vocational Education Act:										
Vocational Education - Basic Grants to States:										
Vocational Education 1718	183520	84.048	191,755	188,076	54,123	-	54,123	-	-	-
Vocational Education 1819	193520	84.048	259,675	-	-	-	200,383	255,710	55,327	-
Henry Ford Community College - Vocational Education - Regional Allocation	1321-8	84.048	<u>1,135,628</u>	<u>976,212</u>	<u>-</u>	<u>-</u>	<u>1,135,628</u>	<u>1,135,628</u>	<u>-</u>	<u>-</u>
Vocational Education Subtotal		84.048	1,587,058	1,164,288	54,123	-	1,390,134	1,391,338	55,327	-

School District of the City of Dearborn, Michigan

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2019

Program Title/Project Number/Subrecipient Name	Grant/Project Number	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2018	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2019	Current Year Cash Transferred to Subrecipient
Other federal awards (continued):										
U.S. Department of Education - Passed through Wayne County RESA - Education Act - Vocational Education (continued):										
Preschool Development Grants:										
Preschool Transition 1718	N/A	84.419	\$ 2,000	\$ 1,953	\$ 1,953	\$ -	\$ 1,953	\$ -	\$ -	\$ -
Preschool Transition 1819	N/A	84.419	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,392</u>	<u>1,392</u>	<u>-</u>	<u>-</u>
Preschool Development Grants Subtotal			<u>4,000</u>	<u>1,953</u>	<u>1,953</u>	<u>-</u>	<u>3,345</u>	<u>1,392</u>	<u>-</u>	<u>-</u>
Total noncluser programs passed through Wayne County Service Agency			1,591,058	1,166,241	56,076	-	1,393,479	1,392,730	55,327	-
National Endowment for the Arts - Passed through the Michigan Council for the Arts and Cultural Affairs:										
Art Services 1718	18AE4137RS	45.025	9,040	5,153	(2,531)	-	1,356	3,887	-	-
Art Services 1819	19AE4801ZZ	45.025	<u>6,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,477</u>	<u>3,477</u>	<u>-</u>	<u>-</u>
Total Art Services			15,140	5,153	(2,531)	-	4,833	7,364	-	-
U.S. Department of Labor Employment and Training Administration - AMCAI - Apprenticeship Grant										
Total noncluster programs	N/A	17.268	195,390	237,422	42,065	-	221,378	195,390	16,077	-
Total noncluster programs			<u>34,577,251</u>	<u>13,304,959</u>	<u>4,519,278</u>	<u>(438)</u>	<u>19,666,009</u>	<u>16,831,914</u>	<u>1,684,745</u>	<u>-</u>
Total federal awards			<u>\$ 104,472,587</u>	<u>\$ 73,215,289</u>	<u>\$ 6,264,653</u>	<u>\$ (438)</u>	<u>\$ 75,331,801</u>	<u>\$ 73,073,393</u>	<u>\$ 4,005,807</u>	<u>\$ -</u>

School District of the City of Dearborn, Michigan

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

Year Ended June 30, 2019

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 56,217,567
Student loan programs, which are excluded from federal revenue	18,063,551
Federal funds not subject to single audit - Build America Bond subsidy	(295,519)
Federal funds not subject to single audit - Qualified School Construction Bond subsidy	(749,736)
Other adjustments	<u>(162,470)</u>
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 73,073,393</u></u>

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of School District of the City of Dearborn, Michigan (the "School District") under programs of the federal government for the year ended June 30, 2019. 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 of the City of Dearborn, Michigan, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School District of the City of Dearborn, Michigan.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the accrual 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. 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. 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 - Adjustments and Transfers

During the year ended June 30, 2019, there were the adjustments of \$438 for grant overpayments related to the Title IV Part A - Improving Teacher Quality 1718 program (CFDA #84.424).

Note 4 - Grant Auditor Report

Management has utilized the Cash Management System (CMS) Grant Auditor Report in preparing the schedule of expenditures of federal awards. Unreconciled differences, if any, have been disclosed to the auditor.

Note 5 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance.

School District of the City of Dearborn, Michigan

Schedule of Findings and Questioned Costs

Year Ended June 30, 2019

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 No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes None reported

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes 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 No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
84.063, 84.268	Student Financial Aid Cluster
10.555, 10.553, 10.559	Child Nutrition Cluster - U.S. Department of Agriculture
84.027, 84.173	Special Education Cluster - U.S. Department of Education

Dollar threshold used to distinguish between type A and type B programs: \$2,192,202

Auditee qualified as low-risk auditee? 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	