
School District of the City of Dearborn, Michigan

Federal Awards Supplemental Information
June 30, 2022

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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 discretely presented component unit, 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, 2022 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 26, 2022, 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 26, 2022.

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 the 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 26, 2022

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 basic financial statements of the governmental activities, the business-type activities, the discretely presented component unit, 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, 2022 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 26, 2022. The financial statements of Henry Ford College Foundation were not audited in accordance with *Government Auditing Standards*.

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
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 26, 2022

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

Opinion on 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 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, 2022. 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, 2022.

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
School District of the City of Dearborn, Michigan

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

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

Plante & Moran, PLLC

October 26, 2022

School District of the City of Dearborn, Michigan

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Program Title/Project Number/Subrecipient Name	Pass-through Entity Identifying Number	Assistance Listing Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2021	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2022	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):										
National Lunch Program Entitlement Commodities 2021-22	N/A	10.555	\$ 722,260	\$ -	\$ -	\$ -	\$ 722,260	\$ 722,260	\$ -	\$ -
National Lunch Program Bonus Commodities 2021-22	N/A	10.555	<u>29,164</u>	-	-	-	<u>29,164</u>	<u>29,164</u>	-	-
Noncash Assistance (Commodities) subtotal		10.555	751,424	-	-	-	751,424	751,424	-	-
Cash Assistance:										
Seamless Summer Option (SSO) - Breakfast	211971	10.553	169,238	-	-	-	169,238	169,238	-	-
Seamless Summer Option (SSO) - Breakfast	221971	10.553	<u>1,376,439</u>	-	-	-	<u>1,280,458</u>	<u>1,376,439</u>	95,981	-
SSO - Breakfast subtotal			1,545,677	-	-	-	1,449,696	1,545,677	95,981	-
Emergency Operations - SNP Meals 19-20	211965	10.555	48,890	-	-	-	48,890	48,890	-	-
NSLP-After School Snack Program 20-21	211980	10.555	23,164	23,164	4,092	-	7,315	3,223	-	-
NSLP-After School Snack Program 21-22	221980	10.555	73,883	-	-	-	69,622	73,884	4,262	-
Seamless Summer Option (SSO) - Lunch	211961	10.555	1,099,080	-	-	-	1,099,080	1,099,080	-	-
Seamless Summer Option (SSO) - Lunch	221961	10.555	7,965,165	-	-	-	7,471,699	7,965,165	493,466	-
Supply Chain Assistance	220910	10.555	<u>375,384</u>	-	-	-	<u>375,384</u>	<u>121,350</u>	<u>(254,034)</u>	-
National School Lunch program (incl. commodities)		10.555	10,336,990	23,164	4,092	-	9,823,414	10,063,016	243,694	-
Summer Food Service Program for Children (SFSPC) - 2019-20 Operating and 2020-21 Extended	200900/210904	10.559	9,590,429	9,590,429	825,756	-	1,734,426	908,670	-	-
Fresh Fruit and Vegetable Program:										
Fresh Fruit and Vegetable Program 2021	210950	10.582	281,517	243,099	-	-	38,418	38,418	-	-
Fresh Fruit and Vegetable Program 2022-01	220950	10.582	<u>372,951</u>	-	-	-	<u>285,692</u>	<u>285,692</u>	-	-
Fruit and Vegetable Program subtotal		10.582	<u>654,468</u>	<u>243,099</u>	-	-	<u>324,110</u>	<u>324,110</u>	-	-
Total Child Nutrition Cluster			22,127,564	9,856,692	829,848	-	13,331,646	12,841,473	339,675	-
Student Financial Aid Cluster - U.S. Department of Education -										
Henry Ford Community College:										
Federal Supplemental Educational Opportunity Grant	N/A	84.007	1,053,809	1,064,795	(2,055)	-	1,052,222	1,053,809	(468)	-
Federal Work-Study Program	N/A	84.033	61,162	50,893	(27)	-	59,773	61,162	1,362	-
Federal Pell Grant Program	N/A	84.063	24,580,778	25,692,777	1,299,462	-	25,828,875	24,580,778	51,365	-
Federal Direct Loan Program	N/A	84.268	<u>14,100,738</u>	<u>15,732,517</u>	<u>1,024,581</u>	-	<u>15,087,268</u>	<u>14,100,738</u>	<u>38,051</u>	-
Total Student Financial Aid Cluster			39,796,487	42,540,982	2,321,961	-	42,028,138	39,796,487	90,310	-
Special Education Cluster - U.S. Department of Education -										
Passed through the Wayne County RESA ISD:										
IDEA Flowthrough:										
IDEA Flowthrough 2021	210450	84.027	3,918,016	3,918,016	1,641,050	-	1,641,050	-	-	-
IDEA Flowthrough 2022	220450	84.027	4,167,650	-	-	-	1,945,891	4,167,650	2,221,759	-
IDEA Flowthrough CPO	220450	84.027	<u>829,250</u>	-	-	-	<u>323,515</u>	<u>829,250</u>	<u>505,735</u>	-
Total IDEA Flowthrough		84.027	8,914,916	3,918,016	1,641,050	-	3,910,456	4,996,900	2,727,494	-
IDEA Part B Grand Funded Initiatives	N/A	84.027A	4,800	-	-	-	4,800	4,800	-	-
IDEA Preschool Incentive:										
IDEA Preschool 2021	210460	84.173	188,244	188,244	77,656	-	77,656	-	-	-
IDEA Preschool 2022	220460	84.173	209,723	-	-	-	162,040	209,723	47,683	-
COVID-19 American Rescue Plan - IDEA Preschool	221285	84.173X	<u>125,833</u>	-	-	-	-	<u>125,833</u>	<u>125,833</u>	-
Total IDEA Preschool Incentive		84.173	<u>523,800</u>	<u>188,244</u>	<u>77,656</u>	-	<u>239,696</u>	<u>335,556</u>	<u>173,516</u>	-
Total Special Education Cluster			9,443,516	4,106,260	1,718,706	-	4,154,952	5,337,256	2,901,010	-

School District of the City of Dearborn, Michigan

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Program Title/Project Number/Subrecipient Name	Pass-through Entity Identifying Number	Assistance Listing Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2021	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2022	Current Year Cash Transferred to Subrecipient
Clusters (continued):										
Research and Development Cluster:										
National Institutes of Health - Henry Ford College:										
Passed through from University of Detroit Mercy - reBUILDetroit - Trans-NIH Research Support	N/A	93.31	\$ 124,765	\$ 66,454	\$ 38,215	\$ -	\$ 49,496	\$ 56,751	\$ 45,470	\$ -
Passed through from University of Michigan - Michigan IRACDA - Biomedical Research and Research Training	N/A	93.859	<u>83,418</u>	<u>41,373</u>	<u>10,019</u>	-	<u>15,041</u>	<u>39,238</u>	<u>34,216</u>	-
Total National Institutes of Health			208,183	107,827	48,234	-	64,537	95,989	79,686	-
National Science Foundation - Passed through NWCC										
Scaling the Elements - Education and Human Resources	N/A	47.076	<u>45,000</u>	<u>30,000</u>	-	-	<u>15,000</u>	<u>15,000</u>	-	-
Total Research and Development Cluster			253,183	137,827	48,234	-	79,537	110,989	79,686	-
Medicaid Outreach Cluster - U.S. Department of Health and Human Services										
Passed through the Wayne County RESA	N/A	93.778	<u>84,078</u>	-	-	-	<u>84,078</u>	<u>84,078</u>	-	-
Total clusters			71,704,828	56,641,761	4,918,749	-	59,678,351	58,170,283	3,410,681	-
Other federal awards:										
U.S. Department of Agriculture - Passed through the Michigan Department of Education - COVID-19 Pandemic EBT Local Level Costs										
	210980	10.649	5,814	-	-	-	5,814	5,814	-	-
U.S. Department of Education - Passed through the Michigan Department of Education:										
Adult Education:										
Adult Education 21130-211319	211319	84.002	367,350	367,350	41,505	-	41,505	-	-	-
Adult Education 22130-221319	221319	84.002	<u>374,976</u>	-	-	-	<u>255,322</u>	<u>323,517</u>	<u>68,195</u>	-
Adult Education Subtotal		84.002	742,326	367,350	41,505	-	296,827	323,517	68,195	-
Title I, Part A:										
Title I, Part A 2021	211530	84.010	13,066,367	9,738,432	1,364,819	-	2,007,472	642,653	-	-
Title I, Part A 2122	221530	84.010	<u>13,630,525</u>	-	-	-	<u>8,140,322</u>	<u>10,558,012</u>	<u>2,417,690</u>	-
Total Title I, Part A		84.010	26,696,892	9,738,432	1,364,819	-	10,147,794	11,200,665	2,417,690	-
Title II, Part A - Improving Teacher Quality:										
Title II, Part A 2021	210520	84.367	2,040,829	1,171,569	160,118	-	294,907	134,789	-	-
Title II, Part A 2122	220520	84.367	<u>2,013,342</u>	-	-	-	<u>918,756</u>	<u>1,390,251</u>	<u>471,495</u>	-
Total Title II, Part A		84.367	4,054,171	1,171,569	160,118	-	1,213,663	1,525,040	471,495	-
Title III English Language Acquisition:										
Title III Immigrant Students 2122	220570	84.365	389,635	-	-	-	13,588	17,273	3,685	-
Title III Limited English Proficient Students 2021	210580	84.365	1,146,433	703,583	106,362	-	122,769	16,407	-	-
Title III Limited English Proficient Students 2122	220580	84.365	<u>1,456,528</u>	-	-	-	<u>715,064</u>	<u>945,933</u>	<u>230,869</u>	-
Title III Limited English Proficient Students Subtotal		84.365	2,602,961	703,583	106,362	-	837,833	962,340	230,869	-
Total Title III English Language Acquisition		84.365	2,992,596	703,583	106,362	-	851,421	979,613	234,554	-
Title IV, Part A - Improving Teacher Quality:										
Title IV, Part A SSAE 2021	210750	84.424	812,846	353,488	6,519	-	6,989	470	-	-
Title IV, Part A SSAE 2122	220750	84.424	<u>1,264,126</u>	-	-	-	<u>550,615</u>	<u>627,391</u>	<u>76,776</u>	-
Total Title IV Part A SSAE		84.424	2,076,972	353,488	6,519	-	557,604	627,861	76,776	-
Education Stabilization Fund Program - U.S. Department of Education										
Passed through the U.S. Department of Education - Direct Program:										
COVID-19 - Higher Education Emergency Relief Fund - Student Aid	N/A	84.425E	26,383,387	8,978,759	-	-	15,591,428	15,591,428	-	-
COVID-19 - Higher Education Emergency Relief Fund - Institutional	N/A	84.425F	36,217,495	17,809,516	5,283,008	-	15,406,124	16,145,634	6,022,518	-
COVID-19 - Higher Education Emergency Relief Fund - Supplemental	N/A	84.425M	2,728,831	468,173	-	-	3,600	3,600	-	-

School District of the City of Dearborn, Michigan

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2022

Program Title/Project Number/Subrecipient Name	Pass-through Entity Identifying Number	Assistance Listing Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2021	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2022	Current Year Cash Transferred to Subrecipient
Other federal awards (continued):										
U.S. Department of Education - Passed through the Michigan Department of Education (continued):										
Education Stabilization Fund (ESF):										
COVID-19 Sec. 23c GEER II - Teacher & Support Staff Payments	211202/211222	84.425C	\$ 1,164,325	\$ -	\$ -	\$ -	\$ 1,159,261	\$ 1,159,261	\$ -	\$ -
COVID-19 Elementary and Secondary School Emergency Relief (ESSER I)	203710-1920	84.425D	8,411,086	8,044,058	1,455,051	-	1,822,079	367,028	-	-
COVID-19 ESSER I Funds - Formula	203711-1920	84.425D	76,473	-	-	-	-	76,473	76,473	-
COVID-19 ESSER Education Equity Fund I	203720-1920	84.425D	1,527,760	1,517,991	508,472	-	518,241	9,769	-	-
COVID-19 Sec. 23b(2)(a) ESSER II - Summer Programming K-8	213722	84.425D	3,377,000	-	-	-	3,377,000	3,377,000	-	-
COVID-19 ESSER II Funds - Sec 23b Credit Recovery	213742-2122	84.425D	539,000	-	-	-	539,000	539,000	-	-
COVID-19 ESSER II Funds - Formula	213712-2021	84.425D	38,298,690	-	-	-	32,300,000	38,298,690	5,998,690	-
COVID-19 American Rescue Plan/ESSER III	213713-2122	84.425U	69,109,440	-	-	-	500,000	5,969,146	5,469,146	-
Total Education Stabilization Fund		84.425	187,833,487	36,818,497	7,246,531	-	71,216,733	81,537,029	17,566,827	-
Coronavirus Relief Fund - U.S. Department of the Treasury										
Passed through the Michigan Department of Education										
COVID-19 11p - CRF School Aid	20-21	21.019	7,222,054	7,064,788	(157,266)	-	-	157,266	-	-
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 (Perkins):										
Vocational Education 2021	213520	84.048	249,951	249,951	61,036	-	61,036	-	-	-
Vocational Education 2122	203520	84.048	345,430	-	-	-	290,336	345,430	55,094	-
Henry Ford Community College -										
Vocational Education - Regional Allocation - Career and Technical Education - Basic Grants to States										
	1321-8	84.048	1,479,960	1,443,646	197,471	-	770,740	1,479,960	906,691	-
Total Vocational Education		84.048	2,075,341	1,693,597	258,507	-	1,122,112	1,825,390	961,785	-
U.S. Department of Energy - Industrial Building Assessment										
Industrial Building Assessment - Passed through MSU -										
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training, and Technical Analysis/ Assistance										
	N/A	81.117	28,938	-	-	-	-	159	159	-
U.S. Department of Labor Employment and Training Administration -										
Closing the Skills Gap - Passed through Oakland CC and SEMCA -										
H-1B Job Training Costs										
	N/A	17.268	279,885	13,232	3,948	-	21,398	23,864	6,414	-
NASA Educational Research - S.T.E.M.										
	N/A	43.008	1,060	-	-	-	795	1,060	265	-
Federal Communications Commission (FCC) -										
Passed through Universal Service Administrative Co. -										
COVID-19 Emergency Connectivity Fund Program										
	N/A	32.009	68,063	-	-	-	68,063	68,063	-	-
Total noncluster programs			234,077,599	57,924,536	9,031,043	-	85,502,224	98,275,341	21,804,160	-
Total federal awards			\$ 305,782,427	\$ 114,566,297	\$ 13,949,792	\$ -	\$ 145,180,575	\$ 156,445,624	\$ 25,214,841	\$ -

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, 2022

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 145,310,101
Student loan programs, which are excluded from federal revenue	14,100,738
Federal funds not subject to single audit - Qualified School Construction Bond subsidy	(756,763)
Great Start Readiness Program	(641,826)
Unavailable revenue not reported for year ended June 30, 2022	133,101
Federal revenue for which HFC is considered a vendor rather than a subrecipient	(1,091,824)
Federal revenue for which the P-12 is considered a beneficiary rather than a subrecipient	(596,388)
Other adjustments	(11,515)
	<hr/>
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 156,445,624</u></u>

School District of the City of Dearborn, Michigan

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

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, 2022. 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, except for expenditures related to ALN 21.019, Coronavirus Relief Fund (CRF). CRF does not apply 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*, but rather applies the U.S. Department of the Treasury's guidance and frequently asked questions, as codified in the Federal Register. 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 - Adjustments and Transfers

As allowable and in accordance with federal regulations issued by the U.S. Department of Education, the School District carried forward \$40,016 of the 2020-2021 Federal Supplemental Educational Opportunity Grants (SEOG) (84.007) award, which it spent in the 2021-2022 award year. The School District also carried forward \$51,122 of the 2021-2022 SEOG award, which will be spent in the 2022-2023 award year. In addition, the School District transferred \$407,619 of the 2021-2022 Federal Work-Study Program (84.033) award to the SEOG award, which it expended in the 2021-2022 award year.

Note 4 - 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 to which the payments relate.

Note 5 - 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 federal expenditures.

Schedule of Findings and Questioned Costs

School District of the City of Dearborn, Michigan

Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

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
84.425C, 84.425D, 84.425E, 84.425F, 84.425M, 84.425U 84.027, 84.027A, 84.173, 84.173X	COVID-19 Education Stabilization Fund Program	Unmodified
	IDEA	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

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	