
School District of the City of Dearborn, Michigan

Federal Awards Supplemental Information
June 30, 2021

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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, 2021 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 28, 2021, which contained unmodified opinions 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 28, 2021.

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 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 financial statements as a whole.

Plante & Moran, PLLC

October 28, 2021

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 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, 2021 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 28, 2021. 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) 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 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 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 28, 2021

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, 2021. 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, 2021.

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 28, 2021

School District of the City of Dearborn, Michigan

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

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, 2020	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2021	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 2020-21	N/A	10.555	\$ 845,333	\$ -	\$ -	\$ -	\$ 845,333	\$ 845,333	\$ -	\$ -
Food Distribution Entitlement Bonus Commodities	N/A	10.555	9,235	-	-	-	9,235	9,235	-	-
Total Food Distribution Entitlement Commodities		10.555	854,568	-	-	-	854,568	854,568	-	-
Cash Assistance:										
COVID-19 Unanticipated School Closure 2019-2020	200902	10.555	2,850,350	2,850,350	738,822	-	738,822	-	-	-
National School Lunch Program (incl. commodities) Subtotal		10.555	3,704,918	2,850,350	738,822	-	1,593,390	854,568	-	-
COVID-19 Unanticipated School Closure 2020-2021 -										
National After School Snack Program	211980	10.555	23,164	-	-	-	19,072	23,164	4,092	-
Summer Food Service Program 2020-21	200900	10.559	2,487,768	-	-	-	2,487,768	2,487,768	-	-
Extended Summer Food Service Program 2020-21	210904	10.559	9,590,429	-	-	-	8,764,673	9,590,429	825,756	-
Summer Food Service Program subtotal		10.559	12,078,197	-	-	-	11,252,441	12,078,197	825,756	-
Total Child Nutrition Cluster			15,806,279	2,850,350	738,822	-	12,864,903	12,955,929	829,848	-
Student Financial Aid Cluster - U.S. Department of Education -										
Henry Ford Community College:										
Federal Supplemental Educational Opportunity Grant	N/A	84.007	1,064,795	770,922	(1,361)	-	1,065,489	1,064,795	(2,055)	-
Federal Work-Study Program	N/A	84.033	50,893	388,641	41,542	-	92,462	50,893	(27)	-
Federal Pell Grant Program	N/A	84.063	25,692,777	26,616,074	27,734	-	24,421,049	25,692,777	1,299,462	-
Federal Direct Loan Program	N/A	84.268	15,732,517	17,722,431	16,836	-	14,724,772	15,732,517	1,024,581	-
Total Student Financial Aid Cluster			42,540,982	45,498,068	84,751	-	40,303,772	42,540,982	2,321,961	-
Special Education Cluster - U.S. Department of Education -										
Passed through the Wayne County RESA -										
IDEA Flowthrough:										
Flowthrough 19-20	200450	84.027	3,504,000	3,504,000	3,504,000	-	3,504,000	-	-	-
Flowthrough 20-21	210450	84.027	3,918,016	-	-	-	2,276,966	3,918,016	1,641,050	-
Total IDEA Flowthrough		84.027	7,422,016	3,504,000	3,504,000	-	5,780,966	3,918,016	1,641,050	-

School District of the City of Dearborn, Michigan

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

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, 2020	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2021	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 1920	200460	84.173	\$ 185,837	\$ 185,837	\$ 185,837	\$ -	\$ 185,837	\$ -	\$ -	\$ -
IDEA Preschool 2021	210460	84.173	188,244	-	-	-	110,588	188,244	77,656	-
Total Preschool Incentive		84.173	374,081	185,837	185,837	-	296,425	188,244	77,656	-
Total Special Education Cluster			7,796,097	3,689,837	3,689,837	-	6,077,391	4,106,260	1,718,706	-
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	93.310	136,454	67,488	48,888	-	77,127	66,454	38,215	-
Passed through from University of Michigan - Michigan IRACDA - Biomedical Research and Research Training	N/A	93.859	41,373	35,103	23,026	-	54,380	41,373	10,019	-
Total National Institutes of Health			177,827	102,591	71,914	-	131,507	107,827	48,234	-
National Science Foundation - Passed through NWCC -										
Scaling the Elements - Education and Human Resources	N/A	47.076	30,000	-	-	-	30,000	30,000	-	-
National Science Foundation - Passed through Wayne State University - Noyce Teacher Scholarship Program -										
Education and Human Resources	N/A	47.076	2,220	11,332	8,498	-	10,718	2,220	-	-
Total Research and Development Cluster			210,047	113,923	80,412	-	172,225	140,047	48,234	-
Medicaid Outreach Cluster - U.S. Department of Health and Human Services:										
Medicaid Outreach 1920	N/A	93.778	46,778	46,778	15,841	-	15,841	-	-	-
Medicaid Outreach 2021	N/A	93.778	46,538	-	-	-	46,538	46,538	-	-
Total Medicaid Outreach Cluster		93.778	93,316	46,778	15,841	-	62,379	46,538	-	-
Total cluster programs			66,446,721	52,198,956	4,609,663	-	59,480,670	59,789,756	4,918,749	-
Other federal awards:										
U.S. Department of Education -										
Passed through the Michigan Department of Education:										
Adult Education:										
Adult Education 201130-201319	201319	84.002	383,348	310,320	23,430	-	23,430	-	-	-
Adult Education 211130-211319	211319	84.002	367,350	-	-	-	325,845	367,350	41,505	-
Adult Education Subtotal		84.002	750,698	310,320	23,430	-	349,275	367,350	41,505	-

School District of the City of Dearborn, Michigan

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

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, 2020	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2021	Current Year Cash Transferred to Subrecipient
Other federal awards (continued):										
U.S. Department of Education -										
Passed through the Michigan Department of Education (continued):										
Title III English Language Acquisition:										
Title III Immigrant Students 1920	200570	84.365	\$ 303,672	\$ 106,750	\$ -	\$ -	\$ 152,088	\$ 152,088	\$ -	\$ -
Title III Immigrant Students 2021	210570	84.365	188,099	-	-	-	43,693	43,693	-	-
Title III Immigrant Students Subtotal		84.365	491,771	106,750	-	-	195,781	195,781	-	-
Title III Limited English Proficient Students 1920	200580	84.365	1,009,179	844,228	81,543	-	145,696	64,153	-	-
Title III Limited English Proficient Students 2021	210580	84.365	1,146,433	-	-	-	597,221	703,583	106,362	-
Title III Limited English Proficient Students Subtotal		84.365	2,155,612	844,228	81,543	-	742,917	767,736	106,362	-
Total Title III English Language Acquisition		84.365	2,647,383	950,978	81,543	-	938,698	963,517	106,362	-
Title I, Part A:										
Title I, Part A 1920	201530	84.010	11,776,435	8,802,513	1,184,913	-	2,153,189	968,276	-	-
Title I, Part A 2021	211530	84.010	13,066,367	-	-	-	8,373,613	9,738,432	1,364,819	-
Total Title I, Part A		84.010	24,842,802	8,802,513	1,184,913	-	10,526,802	10,706,708	1,364,819	-
Title II, Part A - Improving Teacher Quality:										
Title II, Part A 1920	200520	84.367	1,889,886	1,146,517	193,787	-	290,453	96,666	-	-
Title II, Part A 2021	210520	84.367	2,040,829	-	-	-	1,011,451	1,171,569	160,118	-
Total Title II, Part A - Improving Teacher Quality		84.367	3,930,715	1,146,517	193,787	-	1,301,904	1,268,235	160,118	-
Title IV, Part A - Improving Teacher Quality:										
Title IV, Part A SSAE 1920	200750	84.424	956,503	620,009	(2,281)	-	272,800	275,081	-	-
Title IV, Part A SSAE 2021	210750	84.424	812,846	-	-	-	346,969	353,488	6,519	-
Total Title IV, Part A SSAE		84.424	1,769,349	620,009	(2,281)	-	619,769	628,569	6,519	-
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	1,813,200	19,100	-	8,997,859	8,978,759	-	-
COVID-19 - Higher Education Emergency Relief Fund - Institutional	N/A	84.425F	36,217,495	205,544	22,309	-	12,548,817	17,809,516	5,283,008	-
COVID-19 - Higher Education Emergency Relief Fund - Supplemental	N/A	84.425M	1,252,877	-	-	-	468,173	468,173	-	-
Total Education Stabilization Fund			63,853,759	2,018,744	41,409	-	22,014,849	27,256,448	5,283,008	-

School District of the City of Dearborn, Michigan

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

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, 2020	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2021	Current Year Cash Transferred to Subrecipient
Other federal awards (continued):										
Passed through Michigan Department of Education:										
COVID-19 ESSER Formula Fund I	203710-1920	84.425D	\$ 8,487,559	\$ -	\$ -	\$ -	\$ 6,589,007	\$ 8,044,058	\$ 1,455,051	\$ -
COVID-19 ESSER Education Equity Fund I	203720-1920	84.425D	1,527,760	-	-	-	1,009,519	1,517,991	508,472	-
Total ESSER			10,015,319	-	-	-	7,598,526	9,562,049	1,963,523	-
COVID-19 Governor's Emergency Education Relief Fund (GEER)	201200-2021	84.425C	2,210,829	-	-	-	2,210,829	2,210,829	-	-
Total Education Stabilization Fund Program		84.425	12,226,148	-	-	-	9,809,355	11,772,878	1,963,523	-
Coronavirus Relief Fund - U.S. Department of Treasury:										
Passed through Michigan Department of Education:										
COVID-19 11p - CRF School Aid	20-21	21.019	7,222,054	-	-	-	7,222,054	7,064,788	(157,266)	-
COVID-19 103(2) - District COVID Costs	20-21	21.019	254,214	-	-	-	254,214	254,214	-	-
Henry Ford Community College - COVID-19 - Coronavirus Relief Fund	N/A	21.019	2,525,400	-	-	-	2,525,400	2,525,400	-	-
Total CRF passed through Michigan Department of Education			10,001,668	-	-	-	10,001,668	9,844,402	(157,266)	-
Passed through Copper Country ISD - COVID-19 - CRF MiConnect/MAISA	20-21	21.019	102,969	-	-	-	102,969	102,969	-	-
Total Coronavirus Relief Fund			10,104,637	-	-	-	10,104,637	9,947,371	(157,266)	-
Fresh Fruit and Vegetable Program 2021	210950	10.582	281,517	-	-	-	243,099	243,099	-	-
Total noncluster programs passed through the Michigan Department of Education			56,553,249	11,830,337	1,481,392	-	33,893,539	35,897,727	3,485,580	-
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 1920	203520	84.048	222,178	222,178	20,273	-	20,273	-	-	-
Vocational Education 2021	213520	84.048	249,951	-	-	-	188,915	249,951	61,036	-
Henry Ford Community College - Vocational Education - Regional Allocation - Career and Technical Education - Basic Grants to States	1321-8	84.048	1,443,646	938,879	178,839	-	1,425,014	1,443,646	197,471	-
Vocational Education Subtotal		84.048	1,915,775	1,161,057	199,112	-	1,634,202	1,693,597	258,507	-
Preschool Development Grants - Preschool Transition 2021	N/A	84.419	1,925	-	-	-	1,924	1,924	-	-
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	13,232	-	-	-	9,284	13,232	3,948	-
Total noncluster programs			122,337,940	15,010,138	1,721,913	-	57,553,798	64,862,928	9,031,043	-
Total federal awards			\$ 188,784,661	\$ 67,209,094	\$ 6,331,576	\$ -	\$ 117,034,468	\$ 124,652,684	\$ 13,949,792	\$ -

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, 2021

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 109,199,513
Student loan programs, which are excluded from federal revenue	15,732,517
Federal funds not subject to single audit - Qualified School Construction Bond subsidy	(756,763)
HEERF Institutional Funding - Adjustment for other expenses	1,568,480
Federal revenue for which HFC is considered a vendor rather than a subrecipient	(611,725)
Federal revenue for which the P-12 is considered a beneficiary rather than a subrecipient	(197,724)
Other adjustments	(281,614)
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Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 124,652,684</u></u>

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the School District of the City of Dearborn, Michigan (the "School District") under programs of the federal government for the year ended June 30, 2021. 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 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 School District of the City of Dearborn, Michigan.

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, except for expenditures related to CFDA 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 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.

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, in the year ended June 30, 2020, the School District carried forward \$64,469 of the 2019-2020 Federal Supplemental Educational Opportunity Grants (84.007) award, which it spent in the 2020-2021 award year. In addition, the School District transferred \$125,485 of the 2019-2020 Federal Work-Study Program (84.033) award to be spent in the 2019-2020 Federal Supplemental Educational Opportunity Grants.

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, 2021

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
- 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	Opinion
84.063, 84.268, 84.007, 84.033 21.019	Student Financial Assistance Cluster COVID-19 - Coronavirus Relief Fund	Unmodified Unmodified
84.425E, 84.425F, 84.425M	COVID-19 - Education Stabilization Fund - Higher Education - Higher Education Emergency Relief Fund	Unmodified
84.425D, 84.425C 84.010	COVID-19 - Education Stabilization Fund Title I	Unmodified Unmodified

Dollar threshold used to distinguish between type A and type B programs:

\$3,000,000

Auditee qualified as low-risk auditee?

☒ Yes ☐ No

Section II - Financial Statement Audit Findings

Reference Number	Finding
Current Year	None

School District of the City of Dearborn, Michigan

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2021

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
Current Year	None	