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# Wayland Union Schools

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**Federal Awards Supplemental Information**  
**June 30, 2021**

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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  
Wayland Union Schools

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wayland Union Schools (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 13, 2021, 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 13, 2021.

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis, as required by the Uniform Guidance, and is 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 13, 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  
Wayland Union 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 financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wayland Union Schools (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 13, 2021.

**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  
Wayland Union 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 entity'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 13, 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  
Wayland Union Schools

**Report on Compliance for Each Major Federal Program**

We have audited Wayland Union Schools' (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  
Wayland Union Schools

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 13, 2021

# Wayland Union Schools

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Program Title/Project Number/Subrecipient Name	CFDA Number	Grant/Project Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2020	Adjustments and Transfers	Federal Funds/ Payments in-kind Received	Expenditures	Accrued Revenue at June 30, 2021	Current Year Cash Transferred to Subrecipients
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
Noncash assistance (commodities) - National School Lunch Program - Entitlement Commodities	10.555	N/A	\$ 102,430	\$ -	\$ -	\$ -	\$ 102,430	\$ 102,430	\$ -	\$ -
Cash assistance - National School Lunch Program - COVID-19 Unanticipated School Closure Program 2019-2020	10.555	200902	399,549	399,549	89,361	-	89,361	-	-	-
Total National School Lunch Program (incl. commodities)	10.555		501,979	399,549	89,361	-	191,791	102,430	-	-
Summer Food Service Program:										
Summer Food Service Program 2020-2021	10.559	200900	212,085	-	-	-	212,085	212,085	-	-
Extended Summer Food Service Program 2020-2021	10.559	210904	1,208,568	-	-	-	1,141,776	1,208,568	66,792	-
Total Summer Food Service Program	10.559		1,420,653	-	-	-	1,353,861	1,420,653	66,792	-
Total Child Nutrition Cluster			1,922,632	399,549	89,361	-	1,545,652	1,523,083	66,792	-
Special Education Cluster - U.S. Department of Education - Passed through the Allegan Area Education Service Agency - Special Education - Preschool grants (IDEA Preschool) - Preschool Incentive - 2020-2021										
	84.173	1004602021	23,497	-	-	-	23,497	23,497	-	-
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Allegan Area Educational Service Agency - Medicaid Outreach - 2019-2020										
	93.778	N/A	2,434	-	-	-	2,434	2,434	-	-
Total passed through the Allegan Area Education Service Agency			25,931	-	-	-	25,931	25,931	-	-
Total federal programs clusters			1,948,563	399,549	89,361	-	1,571,583	1,549,014	66,792	-



# Wayland Union Schools

## Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Program Title/Project Number/Subrecipient Name	CFDA Number	Grant/Project Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2020	Adjustments and Transfers	Federal Funds/ Payments in-kind Received	Expenditures	Accrued Revenue at June 30, 2021	Current Year Cash Transferred to Subrecipients
Other federal awards:										
Passed through the Michigan Department of Education:										
Title I, Part A - U.S. Department of Education -										
Title I, Part A:										
Title I, Part A - 2019-2020	84.010	2015301920	\$ 243,684	\$ 243,684	\$ 692	\$ (500)	\$ 192	\$ -	\$ -	\$ -
Title I, Part A - 2020-2021	84.010	2115302021	308,323	-	-	-	213,918	293,311	79,393	-
Total Title I, Part A	84.010		552,007	243,684	692	(500)	214,110	293,311	79,393	-
Title II, Part A-Teacher/Principal Training and Recruiting:										
Title II, Part A - 2019-2020	84.367	2005201819	73,451	72,336	-	-	1,115	1,115	-	-
Title II, Part A - 2020-2021	84.367	2105202021	80,725	-	-	-	50,832	71,819	20,987	-
Total Title II, Part A-Teacher/Principal Training and Recruiting	84.367		154,176	72,336	-	-	51,947	72,934	20,987	-
Title III, Immigrant Students/Limited English Proficient -										
Title III - 2020-2021	84.365	2105702021	197	-	-	-	197	197	-	-
Title IV, Student Support and Academic Enrichment -										
Title IV - 2019-2020	84.424A	2107502021	17,778	-	-	-	16,415	17,778	1,363	-
Education Stabilization Fund - U.S. Department of Education -										
Passed through Michigan Department of Education -										
COVID-19 ESSER Formula Fund I										
84.425D	203710		199,432	-	-	-	199,432	199,432	-	-
Total noncluster programs passed through the Michigan Department of Education			923,590	316,020	692	(500)	482,101	583,652	101,743	-
Coronavirus Relief Fund - U.S. Department of Treasury:										
Passed through Michigan Department of Education:										
COVID-19 11p - CRF School Aid	21.019	20-21	1,068,155	-	-	-	1,068,155	1,068,155	-	-
COVID-19 103(2) - District COVID Costs	21.019	20-21	37,599	-	-	-	37,599	37,599	-	-
Total CRF passed through Michigan Department of Education			1,105,754	-	-	-	1,105,754	1,105,754	-	-
Passed through Copper Country ISD -										
COVID-19 - CRF MiConnect/MAISA										
21.019	20-21		52,745	-	-	-	52,745	52,745	-	-
Passed through the Gun Lake Tribe -										
COVID-19 - CRF										
21.019	20-21		25,000	-	-	-	25,000	25,000	-	-
Total Coronavirus Relief Fund	21.019		1,183,499	-	-	-	1,183,499	1,183,499	-	-
Passed through the Kent ISD:										
Title III, Immigrant Students/Limited English Proficient:										
Title III - 2019-2020	84.365	1905701920	4,957	4,957	679	-	679	-	-	-
Title III - 2020-2021	84.365	2005702021	6,332	-	-	-	6,332	6,332	-	-
Total Title III, Immigrant Students/Limited English Proficient	84.365		11,289	4,957	679	-	7,011	6,332	-	-
McKenney Vento Reimbursement Program -										
McKenney Vento 2020-21										
84.196			1,032	-	-	-	1,032	1,032	-	-
Total noncluster programs passed through the Kent ISD			12,321	4,957	679	-	8,043	7,364	-	-
Total federal awards			\$ 4,067,973	\$ 720,526	\$ 90,732	\$ (500)	\$ 3,245,226	\$ 3,323,529	\$ 168,535	\$ -

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## Notes to Schedule of Expenditures of Federal Awards

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**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 Wayland Union Schools (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 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 except for expenditures related to CFDA 21.019, Coronavirus Relief Fund (CRF). CRFs do 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.

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

The School District has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

### **Note 3 - Grant Auditor Report**

Management has utilized the 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 4 - Noncash Assistance**

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance. The grantee received no noncash assistance during the year ended June 30, 2021 that is not included in the schedule of expenditures of federal awards.

### **Note 5 - Adjustments and Transfers**

During the year ended June 30, 2021, there were adjustments of \$(500) in the Title I, Part A (CFDA #84.010) reflecting adjustments made during the year for cash payments not received that were recorded as accrued revenue in the prior year.

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## Schedule of Findings and Questioned Costs

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**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

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
21.019	Coronavirus Relief Fund
84.425D	Education Stabilization Fund

Dollar threshold used to distinguish between type A and type B programs: \$750,000

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	