
Wayland Union Schools

Federal Awards Supplemental Information
June 30, 2023

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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, 2023, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We issued our report thereon dated October 4, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 4, 2023.

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 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 is fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Moran, PLLC

October 4, 2023

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To Management and the Board of Education
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 basic 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, 2023 and the related notes to the basic financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 4, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To Management and the Board of Education
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 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 4, 2023

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required
by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
Wayland Union Schools

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Wayland Union Schools' (the "School District") compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the School District's major federal programs for the year ended June 30, 2023. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the School District and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School District's federal programs.

To the Board of Education
Wayland Union Schools

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

To the Board of Education
Wayland Union Schools

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

Plante & Moreau, PLLC

October 4, 2023

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
Noncash assistance (commodities):										
National Lunch Program Entitlement Commodities 2022-23	10.555	N/A	\$ 115,193	\$ -	\$ -	\$ -	\$ 115,193	\$ 115,193	\$ -	\$ -
National Lunch Program Bonus Commodities 2022-23	10.555	N/A	12,008	-	-	-	12,008	12,008	-	-
Noncash assistance (commodities) subtotal			127,201	-	-	-	127,201	127,201	-	-
Cash Assistance:										
National School Lunch program	10.555	231960	687,302	-	-	-	687,302	687,302	-	-
National School Lunch program	10.555	221960	110,506	-	-	-	106,428	110,506	4,078	-
Seamless Summer Option (SSO) - Lunch	10.555	221961	1,611,427	1,611,427	16,667	-	16,667	-	-	-
Supply Chain Assistance	10.555	230910	70,586	-	-	-	35,284	35,284	-	-
Supply Chain Assistance	10.555	220910	71,639	70,390	-	-	71,639	71,639	-	-
Total National School Lunch Program (incl. commodities) subtotal			2,678,661	1,681,817	16,667	-	1,044,521	1,031,932	4,078	-
Seamless Summer Option (SSO) - Breakfast	10.553	221971	329,071	329,071	5,247	-	5,247	-	-	-
School Breakfast program	10.553	221970	20,089	-	-	-	20,089	20,089	-	-
School Breakfast program	10.553	231970	71,639	-	-	-	152,832	154,601	1,769	-
Total School Breakfast Program subtotal			420,799	329,071	5,247	-	178,168	174,690	1,769	-
Summer Food Service Program for Children (SFSPC):										
Extended Summer Food Service Program 2022-2023	10.559	220900	12,287	-	-	-	12,287	12,287	-	-
Extended Summer Food Service Program 2021-2022	10.559	210904	100,238	100,238	2,729	-	2,729	-	-	-
Total Summer Food Service Program subtotal			112,525	100,238	2,729	-	15,016	12,287	-	-
Total Child Nutrition Cluster			3,211,985	2,111,126	24,643	-	1,237,705	1,218,909	5,847	-
Special Education Cluster - U.S. Department of Education - Passed through the Allegan Area Education Service Agency - IDEA Preschool Incentive - IDEA Preschool 2023										
IDEA Preschool Incentive - IDEA Preschool 2023	84.173	1004602223	22,807	-	-	-	22,807	22,807	-	-
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Allegan Area Educational Service Agency - Medicaid Outreach - 2022-2023										
Medicaid Outreach - 2022-2023	93.778	N/A	5,634	-	-	-	5,634	5,634	-	-
Total passed through the Allegan Area Education Service Agency			28,441	-	-	-	28,441	28,441	-	-
Total federal programs clusters			3,240,426	2,111,126	24,643	-	1,266,146	1,247,350	5,847	-

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Other federal awards:										
U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
COVID-19 Pandemic EBT Local Costs	10.649	220980	\$ 3,135	\$ -	\$ -	\$ -	\$ 3,135	\$ 3,135	\$ -	\$ -
Local Food for Schools	10.185	230985	16,773	-	-	-	15,373	15,373	-	-
Total U.S. Department of Agriculture noncluster programs			19,908	-	-	-	18,508	18,508	-	-
U.S. Department of Education - Passed through the Michigan Department of Education:										
Title I, Part A:										
Title I, Part A - 2022-2023	84.010	2315302223	311,311	-	-	-	188,435	238,595	50,160	-
Title I, Part A - 2021-2022	84.010	2215302122	314,920	291,533	44,961	-	59,067	14,106	-	-
Total Title I, Part A			626,231	291,533	44,961	-	247,502	252,701	50,160	-
Title II, Part A - Teacher/Principal Training and Recruiting:										
Title II, Part A - 2022-2023	84.367	2305202223	56,407	-	-	-	48,322	56,407	8,085	-
Title II, Part A - 2021-2022	84.367	2205202122	92,182	92,182	27,381	-	27,381	-	-	-
Total Title II			148,589	92,182	27,381	-	75,703	56,407	8,085	-
Title III, Immigrant Students/Limited English Proficient - 2022-2023	84.365	2205702122	788	-	-	-	788	788	-	-
Title IV, Student Support and Academic Enrichment:										
Title IV - 2022-2023	84.424A	2207502223	24,990	-	-	-	-	23,447	23,447	-
Title IV - 2021-2022	84.424A	2207502122	22,410	20,487	20,487	-	20,487	-	-	-
Title IV - 2021-2022	84.424A	2107752122	14,500	10,579	10,579	-	13,120	2,541	-	-
Total Title IV			61,900	31,066	31,066	-	33,607	25,988	23,447	-
Education Stabilization Fund:										
COVID-19 ESSER II Funds - 98c Learning Loss	84.425D	213782	146,039	-	-	-	81,862	81,862	-	-
COVID-19 ARP ESSER III Funds - Discretionary	84.425U	213723	905,189	-	-	-	442,581	660,373	217,792	-
COVID-19 ARP ESSER III Funds - Formula	84.425U	213713	2,393,135	1,232,469	207,414	-	554,265	1,036,974	690,123	-
COVID-19 ESSER II Funds - Sec 23b Credit Recovery	84.425D	213742	56,100	11,630	1,201	-	4,627	3,426	-	-
COVID-19 ARP ESSER II Funds - Formula	84.425D	213712	1,064,820	1,064,819	222,499	-	222,499	-	-	-
Total Education Stabilization Fund			4,565,283	2,308,918	431,114	-	1,305,834	1,782,635	907,915	-
Total noncluster programs passed through the Michigan Department of Education			5,422,699	2,723,699	534,522	-	1,681,942	2,137,027	989,607	-
Passed through the Ottawa Area ISD - Title III										
Title III, Immigrant Students/Limited English Proficient - 2022-2023	84.365	N/A	3,045	-	-	-	3,045	3,045	-	-
Passed through the Kent ISD - McKenney Vento Reimbursement Program - McKenney Vento 2022-2023										
	84.196	N/A	6,134	-	-	-	6,134	6,134	-	-
Total federal awards			\$ 8,672,304	\$ 4,834,825	\$ 559,165	\$ -	\$ 2,957,267	\$ 3,393,556	\$ 995,454	\$ -

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Wayland Union Schools (the "School District") under programs of the federal government for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School District.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, as outlined in the Compliance Supplement. 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 - 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 4 - 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 expenditures of federal awards.

Schedule of Findings and Questioned Costs

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? _____ Yes X None reported

Federal Awards

Internal control over major programs:

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

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 X No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster
84.425	Education Stabilization Fund
10.553, 10.555, 10.559	Child Nutrition Cluster

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

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

Section II - Financial Statement Audit Findings

Reference Number	Finding
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Current Year None

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
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Current Year None