
Vicksburg Community Schools

Federal Awards Supplemental Information
June 30, 2023

Independent Auditor's Reports

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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
Vicksburg Community Schools

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Vicksburg Community 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 25, 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 25, 2023.

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 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 25, 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
Vicksburg Community 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 Vicksburg Community 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 25, 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
Vicksburg Community 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 25, 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
Vicksburg Community Schools

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Vicksburg Community 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
Vicksburg Community 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
Vicksburg Community 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 25, 2023

Vicksburg Community Schools

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through	Assistance	Award Amount	(Memo Only)	(Deferred)	Adjustments and Transfers	Federal Funds/	Federal Expenditures	Accrued	Current Year
	Entity Identifying Number	Listing Number		Prior Year Expenditures	Accrued Revenue at July 1, 2022		Payments In-kind Received		Revenue at June 30, 2023	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 2022-2023	N/A	10.555	\$ 96,749	\$ -	\$ -	\$ -	\$ 96,749	\$ 96,749	\$ -	\$ -
National Lunch Program - Bonus Commodities 2022-2023	N/A	10.555	11,590	-	-	-	11,590	11,590	-	-
Noncash Assistance (Commodities) subtotal			108,339	-	-	-	108,339	108,339	-	-
Cash Assistance:										
National School Lunch Program 2021-2022	221960	10.555	60,030	-	-	-	60,030	60,030	-	-
National School Lunch Program 2022-2023	231960	10.555	449,912	-	-	-	449,912	449,912	-	-
Supply Chain Assistance 2021-2022	220910	10.555	95,281	-	(47,237)	-	48,044	95,281	-	-
Supply Chain Assistance 2022-2023	230910	10.555	25,932	-	-	-	25,932	25,932	-	-
National School Lunch program (incl. commodities) subtotal			739,494	-	(47,237)	-	692,257	739,494	-	-
School Breakfast Program 2021-2022	221970	10.553	15,720	-	-	-	15,720	15,720	-	-
School Breakfast Program 2022-2023	231970	10.553	150,430	-	-	-	150,430	150,430	-	-
National School Breakfast Program subtotal			166,150	-	-	-	166,150	166,150	-	-
Total Child Nutrition Cluster			905,644	-	(47,237)	-	858,407	905,644	-	-
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Kalamazoo Regional Education Service Agency - Medicaid Outreach AOP - 2022-2023										
	N/A	93.778	9,457	-	-	-	9,457	9,457	-	-
Total clusters			915,101	-	(47,237)	-	867,864	915,101	-	-
Other federal awards:										
U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
COVID-19 Pandemic EBT Local Level Costs										
	220980	10.649	628	-	-	-	628	628	-	-
Local Food for Schools										
	230985	10.185	13,011	-	-	-	13,011	13,011	-	-
Child and Adult Care Food Program 2021-2022										
	221920	10.558	1,534	-	-	-	1,534	1,534	-	-
Child and Adult Care Food Program 2021-2022										
	222010	10.558	119	-	-	-	119	119	-	-
Child and Adult Care Food Program 2022-2023										
	231920	10.558	14,751	-	-	-	14,751	14,751	-	-
Child and Adult Care Food Program 2022-2023										
	232010	10.558	1,163	-	-	-	1,163	1,163	-	-
Total Child and Adult Care Food Program			17,567	-	-	-	17,567	17,567	-	-
U.S. Department of Education - Passed through the Michigan Department of Education:										
Title I Part A:										
Title I Part A 2122										
	221530	84.010	184,034	173,011	51,271	-	51,271	-	-	-
Title I Part A 2223										
	231530	84.010	207,499	-	-	-	147,695	204,131	56,436	-
Total Title I Part A			391,533	173,011	51,271	-	198,966	204,131	56,436	-

Vicksburg Community Schools

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through	Assistance		(Memo Only)	(Deferred)		Federal Funds/		Accrued	Current Year
	Entity Identifying Number	Listing Number	Award Amount	Prior Year Expenditures	Revenue at July 1, 2022	Adjustments and Transfers	Payments In-kind Received	Federal Expenditures	Revenue at June 30, 2023	Cash Transferred to Subrecipients
Other federal awards (continued):										
Title II Part A - Improving Teacher Quality:										
Title II Part A 2122	220520	84.367	\$ 80,836	\$ 41,791	\$ 18,417	\$ -	\$ 18,417	\$ -	\$ -	\$ -
Title II Part A 2223	230520	84.367	86,734	-	-	-	-	38,637	38,637	-
Total Title II Part A			167,570	41,791	18,417	-	18,417	38,637	38,637	-
Title III Part A - Immigrant Students	230570	84.365	4,335	-	-	-	-	3,013	3,013	-
Title IV Part A - Student Support & Academic Enrichment:										
Title IV Part A SSAE 2122	220750	84.424	14,845	14,845	14,845	-	14,845	-	-	-
Title IV Part A SSAE 2223	230750	84.424	13,322	-	-	-	-	13,322	13,322	-
Total Title IV Part A			28,167	14,845	14,845	-	14,845	13,322	13,322	-
Education Stabilization Fund:										
COVID-19 GEER Funds K-12-Sec 23c	211202	84.425C	15,750	15,750	15,750	-	15,750	-	-	-
COVID-19 ESSER II Funds - Formula	213712	84.425D	660,064	364,698	364,698	-	364,698	-	-	-
COVID-19 ESSER II Funds - Sec 23b Credit Recovery	213742	84.425D	52,019	52,019	52,019	-	52,019	-	-	-
COVID-19 ESSER III Funds - Formula	213713	84.425U	1,483,464	1,452,443	1,030,088	-	1,030,088	-	-	-
COVID-19 GEER Funds - 98c Learning Loss	213782	84.425D	136,050	-	-	-	-	121,222	121,222	-
COVID-19 ESSER III Funds - Discretionary	213723	84.425U	1,425,129	-	-	-	-	692,745	692,745	-
Total Education Stabilization Fund			3,772,476	1,884,910	1,462,555	-	1,462,555	813,967	813,967	-
Total federal awards			\$ 5,310,388	\$ 2,114,557	\$ 1,499,851	\$ -	\$ 2,593,853	\$ 2,019,377	\$ 925,375	\$ -

Vicksburg Community Schools

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

Year Ended June 30, 2023

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 2,058,757
Prior year unavailable revenue reported for year ended June 30, 2023	(7,880)
MDE Child Care Stability Grant - Beneficiary payments not subject to single audit	(7,750)
CRF - MDE Child Care Relief Fund Payments - Beneficiary payments not subject to single audit	<u>(23,750)</u>
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 2,019,377</u></u>

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 Vicksburg Community 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

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
- 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, 84.425U	Education Stabilization Fund (ESF)	Unmodified
10.555, 10.553	Child Nutrition Cluster	Unmodified

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
Current Year	None

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
Current Year	None	