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# Battle Creek Public Schools

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**Federal Awards Supplemental Information**  
**June 30, 2024**

### **Independent Auditor's Reports**

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	1
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	2-3
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	4-6

<b>Schedule of Expenditures of Federal Awards</b>	7-8
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<b>Reconciliation of Basic Financial Statements Federal Revenue with Schedule of Expenditures of Federal Awards</b>	9
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<b>Notes to Schedule of Expenditures of Federal Awards</b>	10
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<b>Schedule of Findings and Questioned Costs</b>	11
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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  
Battle Creek Public Schools

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Battle Creek Public Schools (the "School District") as of and for the year ended June 30, 2024 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 29, 2024, 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 29, 2024.

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 29, 2024

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  
Battle Creek Public 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, the business-type activities, each major fund, and the aggregate remaining fund information of Battle Creek Public Schools (the "School District") as of and for the year ended June 30, 2024 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 29, 2024.

**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  
Battle Creek Public 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 29, 2024

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  
Battle Creek Public Schools

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

***Opinion on Each Major Federal Program***

We have audited Battle Creek Public Schools' (the "School District") compliance with the types of compliance requirements identified as subject to audit 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, 2024. 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, 2024.

***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  
Battle Creek Public 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  
Battle Creek Public 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 & Moran, PLLC*

October 29, 2024



Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2024

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2023	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2024	Current Year Cash Transferred to Subrecipients
Clusters -										
U.S. Department of Agriculture - Child Nutrition Cluster -										
Passed through the Michigan Department of Education:										
Noncash assistance (commodities) - NSLP Food Distribution:										
Entitlement Commodities - 2023-24	N/A	10.555	\$ 179,778	\$ -	\$ -	\$ -	\$ 179,778	\$ 179,778	\$ -	\$ -
Bonus Commodities - 2023-24	N/A	10.555	2,276	-	-	-	2,276	2,276	-	-
Total Noncash Assistance (Commodities)		10.555	182,054	-	-	-	182,054	182,054	-	-
School Breakfast Program:										
Project number 231970	231970	10.553	1,104,784	940,298	-	-	164,486	164,486	-	-
Project number 241970	241970	10.533	1,007,217	-	-	-	1,007,217	1,007,217	-	-
Total School Breakfast Program		10.553	2,112,001	940,298	-	-	1,171,703	1,171,703	-	-
Summer Food Service Program:										
Project number 220900	220900	10.559	173,842	173,842	78,847	-	78,847	-	-	-
Project number 230900	230900	10.559	193,058	-	-	-	106,693	193,058	86,365	-
Total Summer Food Service Program		10.559	366,900	173,842	78,847	-	185,540	193,058	86,365	-
National School Lunch Program:										
Project number 231960	231960	10.555	2,177,988	1,866,284	-	-	311,704	311,704	-	-
Project number 241960	241960	10.555	1,851,290	-	-	-	1,851,290	1,851,290	-	-
Project number 240910 - Supply chain assistance	240910	10.555	101,623	-	-	-	101,623	101,623	-	-
Total National School Lunch Program (incl. commodities)		10.555	4,312,955	1,866,284	-	-	2,446,671	2,446,671	-	-
Fresh Fruit and Vegetables Program -										
Project number 240950-2024-1	240950-2024-1	10.582	106,185	-	-	-	57,019	57,019	-	-
Total Child Nutrition Cluster			6,898,041	2,980,424	78,847	-	3,860,933	3,868,451	86,365	-
Other federal awards:										
U.S. Department of Education -										
Passed through the Michigan Department of Education:										
Education Stabilization Fund Program:										
COVID-19 Elementary and Secondary School Emergency Relief Fund I	213712-2021	84.425D	13,926,702	12,498,704	1,593,039	-	2,811,372	1,218,333	-	-
COVID-19 Elementary and Secondary School Emergency Relief Fund I	213713-2122	84.425U	31,299,636	4,619,034	2,945,432	-	12,915,895	14,011,345	4,040,882	-
COVID-19 American Rescue Plan - Homeless II	211012-2122	84.425W	110,410	-	-	-	44,373	44,373	-	-
Total Education Stabilization Fund Program		84.425	45,336,748	17,117,738	4,538,471	-	15,771,640	15,274,051	4,040,882	-
Title I, Part A - Grants to Local Educational Agencies:										
Project number 231530-2223	231530-2223	84.010	5,210,683	3,960,202	1,480,785	(495)	1,727,061	246,771	-	-
Project number 241530-2324	241530-2324	84.010	3,913,585	-	-	-	2,993,510	3,461,274	467,764	-
Total Title I, Part A - Grants to Local Educational Agencies		84.010	9,124,268	3,960,202	1,480,785	(495)	4,720,571	3,708,045	467,764	-

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2024

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2023	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2024	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
U.S. Department of Education -										
Passed through the Michigan Department of Education (continued):										
Adult Education - Basic Grants to States:										
Project number 231130-231287	231130-231287	84.002A	\$ 76,233	\$ 53,074	\$ 14,224	\$ -	\$ 14,224	\$ 14,880	\$ 14,880	\$ -
Project number 241130-231287	241130-231287	84.002A	78,068	-	-	-	63,687	68,737	5,050	-
Total Adult Education - Basic Grants to States		84.002A	154,301	53,074	14,224	-	77,911	83,617	19,930	-
Title II, Part A - Supporting Effective Instruction State Grants:										
Project number 220520-2122	220520-2122	84.367	566,966	193,225	2,702	(2,702)	-	-	-	-
Project number 230520-2223	230520-2223	84.367	763,727	-	19,486	1,351	28,315	7,478	-	-
Project number 240520-2324	240520-2324	84.367	735,508	-	-	-	442,990	504,257	61,267	-
Total Supporting Effective Instruction State Grants		84.367	2,066,201	193,225	22,188	(1,351)	471,305	511,735	61,267	-
Title III - English Language Acquisition State Grant:										
Project number 230580-2223	230580-2223	84.365A	48,306	41,909	15,792	-	19,895	4,103	-	-
Project number 240580-2324	240580-2324	84.365A	39,967	-	-	-	35,843	39,323	3,480	-
Total English Language Acquisition State Grant		84.365A	88,273	41,909	15,792	-	55,738	43,426	3,480	-
Title IV, Part A - Student Support and Academic Enrichment:										
Project number 230750-2223	230750-2223	84.424	480,495	227,468	62,998	-	62,998	-	-	-
Project number 240750-2324	240750-2324	84.424	532,854	-	-	-	326,473	413,086	86,613	-
Total Student Support and Academic Enrichment		84.424	1,013,349	227,468	62,998	-	389,471	413,086	86,613	-
Twenty-First Century Community Learning Centers:										
Project number 232110-K-181479	232110-K-181479	84.287C	750,000	674,850	201,421	-	276,571	75,150	-	-
Project number 232110-L-194219	232110-L-194219	84.287C	600,000	522,818	131,779	-	131,779	-	-	-
Project number 242110-L-194219	242110-L-194219	84.287C	600,000	-	-	-	477,527	493,387	15,860	-
Project number 242110-N-23003	242110-N-23003	84.287C	600,000	-	-	-	465,135	551,750	86,615	-
Project number 242110-N-23004	242110-N-23004	84.287C	300,000	-	-	-	232,275	268,738	36,463	-
Total Twenty-First Century Community Learning Centers		84.287	2,850,000	1,197,668	333,200	-	1,583,287	1,389,025	138,938	-
Total U.S. Department of Education noncluster programs			15,296,392	5,673,546	1,929,187	(1,846)	7,298,283	6,148,934	777,992	-
U.S. Department of Agriculture:										
Passed through the Calhoun Intermediate School District -										
Child and Adult Care Food Program:										
Project number 231920	231920	10.558	169,574	145,372	-	-	24,202	24,202	-	-
Project number 232010	232010	10.558	11,650	10,045	-	-	1,605	1,605	-	-
Project number 241920	241920	10.558	194,866	-	-	-	194,866	194,866	-	-
Project number 242010	242010	10.558	12,771	-	-	-	12,772	12,772	-	-
Total Child and Adult Care Food Program		10.558	388,860	155,417	-	-	233,445	233,445	-	-
Passed through the Michigan Department of Education -										
Local Food for Schools										
	230985-2024	10.185	1,057	-	-	-	1,057	1,057	-	-
Total U.S. Department of Agriculture noncluster programs			389,917	155,417	-	-	234,502	234,502	-	-
Total federal awards			\$ 67,921,098	\$ 25,927,125	\$ 6,546,505	\$ (1,846)	\$ 27,165,358	\$ 25,525,938	\$ 4,905,239	\$ -

**Battle Creek Public Schools**

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

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**Year Ended June 30, 2024**

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 25,209,905
Less grant expenditures incurred in the prior year but recognized for financial statement purposes as meeting the available criteria of GASB Statement No. 33 in the current year	(155,729)
Add grant expenditures incurred in the current year but not recognized for financial statement purposes as not meeting the available criteria of GASB Statement No. 33 in the current year	<u>471,762</u>
Federal expenditures per the schedule of expenditures of federal awards	<u><b>\$ 25,525,938</b></u>

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**Notes to Schedule of Expenditures of Federal Awards**

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**Year Ended June 30, 2024**

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Battle Creek Public Schools (the "School District") under programs of the federal government for the year ended June 30, 2024. 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. 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 in which the payments relate to.

**Note 4 - Noncash Assistance**

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance. The School District received no noncash assistance during the year ended June 30, 2024 that is not included in the schedule of expenditures of federal awards.

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2024**

**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:

CFDA Number	Name of Federal Program or Cluster	Opinion
10.553, 10.555, 10.559, 10.582	Child Nutrition Cluster	Unmodified
84.010	Title 1, Part A Grants to to Local Educational Agencies	Unmodified
84.287C	Twenty-First Century Community Learning Centers	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$765,778

Auditee qualified as low-risk auditee?   X   Yes    \_\_\_\_\_ No

**Section II - Financial Statement Audit Findings**

Reference Number	Finding
<b>Current Year</b>	None

**Section III - Federal Program Audit Findings**

Reference Number	Finding	Questioned Costs
<b>Current Year</b>	None	