
Wayne County Regional Educational Service
Agency

Federal Awards Supplemental Information
June 30, 2023

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 *Government
Auditing Standards* 2-3

Report on Compliance for Each Major Federal Program and Report on Internal Control Over
Compliance Required by the Uniform Guidance 4-6

Schedule of Expenditures of Federal Awards 7-9

Schedule of Expenditures of Federal Awards Provided to Subrecipients 10-21

**Reconciliation of Basic Financial Statements Federal Revenue with Schedule of
Expenditures of Federal Awards** 22

Notes to Schedule of Expenditures of Federal Awards 23

Schedule of Findings and Questioned Costs 24

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
Wayne County Regional
Educational Service Agency

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wayne County Regional Educational Service Agency (the "Agency") as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements. We issued our report thereon dated October 26, 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 26, 2023.

The accompanying schedule of expenditures of federal awards, reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards, and schedule of expenditures of federal awards provided to subrecipients 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, reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards, and schedule of expenditures of federal awards provided to subrecipients are fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Moran, PLLC

October 26, 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
Wayne County Regional
Educational Service Agency

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 Wayne County Regional Educational Service Agency (the "Agency") as of and for the year ended June 30, 2023 and the related notes to the basic financial statements, which collectively comprise the Agency's basic financial statements, and have issued our report thereon dated October 26, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency'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 Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 Agency'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 Agency'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
Wayne County Regional
Educational Service Agency

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 Agency'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 Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

October 26, 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
Wayne County Regional
Educational Service Agency

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Wayne County Regional Educational Service Agency's (the "Agency") 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 Agency's major federal programs for the year ended June 30, 2023. The Agency'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 Agency 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 Agency 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 Agency'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 Agency's federal programs.

To the Board of Education
Wayne County Regional
Educational Service Agency

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 Agency'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 Agency'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 Agency'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 Agency'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 Agency'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
Wayne County Regional
Educational Service Agency

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 26, 2023

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Clusters:										
Special Education Cluster - U.S. Department of Education - Passed through the Michigan Department of Education:										
IDEA Flowthrough:										
IDEA Flowthrough 2021 - LEA	210450-2021	84.027	\$ 46,665,166	\$ 46,665,166	\$ 1,464,580	\$ -	\$ 1,464,580	\$ -	\$ -	\$ 501,186
IDEA Flowthrough 2021 - PSA	211450-2021	84.027	12,736,436	12,701,860	254,827	-	254,827	-	-	254,828
IDEA Flowthrough 2122 - LEA	220450-2122	84.027	57,124,743	50,240,472	24,500,906	-	29,290,065	6,870,639	2,081,480	24,207,473
IDEA Flowthrough 2122 - PSA	220450-2122	84.027	15,423,833	13,809,506	7,673,404	-	8,292,461	1,083,282	464,225	7,524,302
IDEA Flowthrough 2122 - DPS	220450-2122	84.027	2,279,866	2,279,866	2,279,866	-	2,279,866	-	-	2,279,866
IDEA Flowthrough 2223 - LEA	230450-2223	84.027	46,180,000	-	-	-	28,110,840	45,766,447	17,655,607	28,049,496
IDEA Flowthrough 2223 - PSA	230450-2223	84.027	12,000,455	-	-	-	8,225,200	11,746,068	3,520,868	8,268,465
IDEA Flowthrough 2223 - DPS	230450-2223	84.027	14,868,964	-	-	-	10,900,241	10,900,241	-	10,900,241
IDEA General Supervision Grant	230493-GSG	84.027	370,300	-	-	-	370,300	370,300	-	-
COVID-19 American Rescue Plan - IDEA	221280-2122	84.027X	15,757,522	-	-	-	-	-	-	-
Total IDEA Flowthrough			223,407,285	139,861,655	42,588,293	-	97,195,827	78,329,714	23,722,180	89,993,304
IDEA Preschool:										
IDEA Preschool 2122	220460-2122	84.173	2,067,522	1,917,573	953,318	-	8,007,447	88,347	12,093	831,590
IDEA Preschool 2223	220460-2223	84.173	2,133,976	-	-	-	1,029,572	1,365,809	649,424	1,828,966
COVID-19 American Rescue Plan - IDEA Preschool	221285-2122	84.173X	1,228,448	-	-	-	1,592,737	2,015,233	-	-
Total IDEA Preschool			5,429,946	14,164,785	6,414,710	-	10,629,756	3,469,391	1,663,517	3,353,097
Total Special Education Cluster			228,837,231	142,721,385	44,276,930	-	100,431,976	80,610,002	24,454,956	93,346,401
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Department of Health and Human Services:										
Medicaid Assistance Program 21-22	N/A	93.778	1,021,950	1,021,950	(179,328)	-	(179,328)	-	692,541	-
Medicaid Assistance Program 22-23	N/A	93.778	942,632	-	-	-	1,182,344	71,259	(366,024)	-
Total Medicaid Cluster			1,838,270	1,021,950	(179,328)	-	840,768	816,320	(366,024)	714,135
Total clusters			230,675,501	143,743,335	44,097,602	-	101,434,992	81,426,322	24,088,932	94,060,536
Other federal awards:										
U.S. Department of Education noncluster programs - Passed through Michigan Department of Education:										
School Improvement Grants - Title I, School Improvement:										
Title I, School Improvement 1617	161752-1617 ISD	84.377	191,150	-	(1,443)	-	-	-	(1,443)	-
ARRA Title I, School Improvement 1213	101755-1213 ISD	84.388	-	-	-	-	-	-	-	-
Total Title I, School Improvement Grants			191,150	-	(115,204)	-	-	-	(115,204)	-
Perkins Career and Technical Education Grant:										
CTE Perkins 21-22	223520-221225	84.048	3,028,348	3,012,769	113,761	544,914	544,914	(113,761)	-	365,928
CTE Perkins 22-23	233520-221225	84.048	2,755,446	-	-	-	-	-	429,573	2,051,091
Total Perkins Career and Technical Education Grant			5,783,794	3,012,769	544,914	-	2,786,383	2,671,042	429,573	2,417,019
Early Intervention Services (IDEA) - IDEA - Infant and Toddler:										
IDEA Early On 2122	221340-2122	84.181	3,030,439	1,240,783	354,217	-	354,217	-	-	-
IDEA Early On 2223	231340-2223	84.181	3,236,217	-	-	-	2,892,042	1,714,568	422,514	-
COVID-19 American Rescue Plan - Early Intervention Services (IDEA)	221283-2122	84.181X	777,378	-	-	-	-	-	-	-
Total IDEA - Infant and Toddler			7,044,034	1,267,283	380,717	-	1,878,474	1,926,533	428,776	-
							232,203			
				26,500	26,500		211,965			
			26,500					6,262		

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
U.S. Department of Education noncluster programs (continued) - Passed through Michigan Department of Education (continued):										
Title I Part A:										
Title I Part A 21-22	221570-2122	84.010	\$ 22,794,940	\$ 3,401,212	\$ 3,401,212	\$ -	\$ 6,305,945	\$ 2,904,733	\$ -	\$ 1,516,518
Title I Part A 22-23	231570-2223	84.010A	12,481,942	-	-	-	3,248,935	4,168,088	919,153	306,435
Title I Part A 2122ISD	221562-2122ISD	84.010	300,000	164,027	3,750	-	112,760	109,010	-	-
Title I Part A 2223ISD	231562-2223ISD	84.010A	300,000	-	-	-	173,025	48,971	-	-
Total Title I Part A			35,876,882	3,565,239	3,404,962	-	9,791,694	7,354,856	968,124	1,822,953
Title II, Part A - Improving Teacher Quality:										
Title II, Part A 2122ISD	220512-2122ISD	84.367	500,000	141,164	16,271	124,054	41,467	25,196	-	-
Title II, Part A 2223ISD	230512-2223ISD	84.367	500,000	-	-	-	21,080	6,863	-	-
Total Title II, Part A			1,000,000	141,164	16,271	-	55,684	46,276	6,863	-
Title III - English Language Acquisition State Grants:										
Title III, Part A - English Learners 2022	220580-2122	84.365	507,041	124,510	11,739	14,217	164,235	152,496	-	-
Title III, Part A - English Learners 2023	230580-2223	84.365	494,983	-	-	-	179,348	70,095	-	-
Total Title III - English Language Acquisition State Grants			1,002,024	124,510	11,739	-	273,488	331,844	70,095	-
Title VII-B - Education for Homeless Children and Youth:										
Title VII-B 21-22	222320-2122	84.196	406,788	229,842	229,842	109,253	309,526	79,684	-	-
Title VII-B 22-23	232320-2223	84.196	432,755	-	-	-	132,934	24,848	-	-
Total Title VII-B			839,543	229,842	229,842	-	417,612	212,618	24,848	-
ARP Elem & Sec Sch Emergency Relief Fund (ARP-HCY):										
COVID-19 ARP - Homeless - ISD Collab Grant 2122	211000-2122ISD	84.425W	-57,500	12,266	4,513	108,086	21,668	17,155	-	-
COVID-19 ARP - Homeless - ISD Collab Grant 2223	211000-2223ISD	84.425W	70,000	-	-	-	-	55,836	55,836	-
COVID-19 ARP - Homeless 2122	211010-2122	84.425W	448,850	-	-	-	178,250	178,250	-	-
Total ARP Elem & Sec Sch Emergency Relief Fund			576,350	12,266	4,513	-	199,918	251,241	55,836	-
Striving Readers (Fusion Readers):										
Striving Readers 2122ISD	220200-2122ISD	84.371	43,750	29,157	29,157	178,250	43,750	14,593	-	-
Striving Readers 2223ISD	230200-2223ISD	84.371	72,940	-	-	-	43,177	3,520	-	-
Total Striving Readers			116,690	29,157	29,157	-	83,407	57,770	3,520	-
ESSA Preschool Development Grants Birth through Five:										
Trusted Advisors 2122	223910-3.622	93.434	-32,500	19,182	7,926	39,657	13,865	- 8,368	2,429	-
Literacy Support Network Hub 2122	223962-PDGB54.13	93.434	171,008	58,846	26,280	-	-	112,412	30,278	-
Total ESSA Preschool Development Grant			203,508	78,028	34,206	-	122,279	120,780	32,707	-
Title IV Implementing Effective Use of Technology	210775-2024	84.424A	10,000	-	-	-	-	1,257	1,257	-
ARPA Stabilization	2131AC	93.575	400,000	-	-	108,414	400,000	-	-	-
Total U.S. Department of Education noncluster programs passed through the Michigan Department of Education			53,043,975	8,460,258	4,541,117	400,000	16,008,939	13,374,217	1,906,395	4,239,972
U.S. Department of Health and Human Services - Passed through Michigan Department of Education:										
Epidemiology and Laboratory Capacity for Infectious Diseases:										
Healthcare Resource Advocates	222810-HRA2022	93.323	1,568,000	1,557,863	1,557,863	-	1,567,876	10,013	-	-
Healthcare Resource Advocates 22-23	232810-HRA2023	93.323	4,480,000	-	-	-	4,415,021	4,078,054	-	-
Total U.S. Department of Health and Human Services			6,048,000	1,557,863	1,557,863	-	1,904,843	4,425,034	4,078,054	-

336,967

Wayne County Regional Educational Service Agency

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
National Aeronautics and Space Administration Grants:										
NASA Grant 21-22	NNX16AB95A	43.001	\$ 775,759	\$ 212,963	\$ 109,466	\$ -	\$ 329,776	\$ 220,310	\$ -	\$ -
NASA Grant 22-23	NNX16AB95A	43.001	457,992					251,873	96,367	-
Total National Aeronautics and Space Administration Grants			1,233,751	212,963	109,466	-	485,282	472,183	96,367	-
U.S. Department of Agriculture -										
Passed through Michigan Department of Education -										
COVID-19 Pandemic EBT Local Level Costs	220980-2022	10.649	5,950	-	-	-	155,506	5,950	-	-
U.S. Department of the Treasury -										
Passed through Michigan Department of Education -										
GSRP State Fiscal Recovery Funds:										
COVID-19 Coronavirus State Fiscal Recovery Fund (GSRP) 21-22	222390 - GSRP2122	21.027	6,657,904	6,657,904	746,830	-	746,830	-	-	261,490
COVID-19 Coronavirus State Fiscal Recovery Fund (GSRP) - Carryover 21-22	222390 - GSRP2122C	21.027	3,537,993	-	-	-	2,756,533	2,756,533	-	2,692,283
COVID-19 Coronavirus State Fiscal Recovery Fund (GSRP) 22-23	232390 - GSRP 2223	21.027	1,775,100	-	-	-	-	1,775,100	1,775,100	1,721,847
COVID-19 ARP TRAILS Program	232425	21.027	892,857						267,857	
Total GSRP State Fiscal Recovery Funds			12,863,854	6,657,904	746,830			4,799,490	2,042,957	4,675,620
Total federal awards			\$ 303,871,031	\$ 3	\$	\$	\$	\$ 6	\$ 5	\$
							267,857			
							3,503,363			
							123,343,369			
							-			
			160,632,32	51,052,878	-		104,503,19		102,976,128	
								32,212,70		

Wayne County Regional Educational Service Agency

Schedule of Expenditures of Federal Awards Provided to Subrecipients

Year Ended June 30, 2023

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
IDEA Flowthrough:	84.027	
Project number 210450-2021:		
CRESTWOOD SCHOOL DIST		\$ 11,565
HURON SCHOOL DISTRICT		6,044
LINCOLN PARK		14,947
MELVINDALE-NORTHERN		7,518
PLYMOUTH-CANTON		444,613
RIVERVIEW COMMUNITY		8,292
TRENTON PUBLIC SCHOOL		8,207
Total for Project number 210450-2021:		501,186
Project number 211450-2021:		
DETROIT PUBLIC SAFETY ACADEMY		48,335
MARTIN LUTHER KING JR		8,540
MICHIGAN EDUCATIONAL CHOICE CENTER		34,133
OLD REDFORD ACADEMY		158,171
THE DEARBORN ACADEMY		5,649
Total for Project number 211450-2021:		254,828
Project number 220450-2122:		
ALLEN PARK PUBLIC SCHOOLS		158,540
CRESTWOOD SCHOOL DIST		885,332
DEARBORN SCHOOL		2,727,494
FLAT ROCK COMMUNITY		302,627
GARDEN CITY SCH DIST		650,666
GIBRALTAR SCHOOL DIST		713,853
GROSSE ILE TOWNSHIP SCHOOLS		271,727
GROSSE POINTE PUBLIC SCHOOL		956,664
HAMTRAMCK PUBLIC SCHOOLS		106,320
HARPER WOODS SCH DIST		350,850
HURON SCHOOL DISTRICT		356,129
LINCOLN PARK		1,474,272
MELVINDALE-NORTHERN		147,605
NORTHVILLE PUBLIC		1,532,505
PLYMOUTH-CANTON		652,682
REDFORD UNION		1,489,718
RIVER ROUGE		346,973
RIVERVIEW COMMUNITY		136,890
ROMULUS COMMUNITY SCHOOLS		951,852
SOUTH REDFORD SCHOOL		479,449
SOUTHGATE COMMUNITY		1,030,338
TAYLOR SCHOOL DISTRICT		2,600,779
TRENTON PUBLIC SCHOOL		146,246
VAN BUREN PUBLIC		1,117,722

Wayne County Regional Educational Service Agency

**Schedule of Expenditures of Federal Awards
Provided to Subrecipients (Continued)**

Year Ended June 30, 2023

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
IDEA Flowthrough (continued):	84.027	
Project number 220450-2122 (continued):		
WAYNE-WESTLAND COMM		\$ 2,923,671
WESTWOOD COMMUNITY		345,621
WOODHAVEN/BROWNSTOWN		673,749
WYANDOTTE PUBLIC SCHOOLS		677,199
Total project number 220450-2122		<u>24,207,473</u>
Project number 220450-2122:		
ACADEMY FOR BUSINESS/TECH		20,329
ACHIEVE CHARTER ACADEMY		143,171
ADVANCED TECHNOLOGY ACADEMY		30,691
AMERICAN MONTESSORI ACADEMY		81,412
BRANCH LINE SCHOOL		68,232
CANIFF LIBERTY ACADEMY		13,935
CANTON CHARTER ACADEMY		82,366
CANTON PREPARATORY HIGH SCHOOL		104,753
CAPSTONE ACADEMY CHARTER SCHOOL		37,450
CESAR CHAVEZ ACADEMY		136,586
CHANDLER PARK ACADEMY		199,659
CLARA B FORD ACADEMY		46,036
CORNERSTONE JEFFERSON-DOUGLASS ACADEMY		131,847
COVENANT HOUSE ACADEMY DETROIT		36,761
CREATIVE MONTESSORI ACADEMY		140,379
DAVID ELLIS ACADEMY		45,475
DAVID ELLIS ACADEMY-WEST		132,432
DETROIT ACADEMY OF		25,320
DETROIT ACHIEVEMENT ACADEMY		21,385
DETROIT COMMUNITY SCHOOLS, A PUBLIC SCHOOL ACADEMY		28,368
DETROIT EDISON PUBLIC SCHOOL		137,782
DETROIT ENTERPRISE ACADEMY		194,955
DETROIT INNOVATION ACADEMY		19,502
DETROIT LEADERSHIP ACADEMY		8,907
DETROIT MERIT ACADEMY		161,665
DETROIT PREMIER ACADEMY		155,097
DETROIT PUBLIC SAFETY ACADEMY		16,935
DETROIT SERVICE LEARNING ACADEMY		106,479
DISTINCTIVE COLLEGE PREP		13,731
DOVE ACADEMY OF DETROIT		123,262
ESCUELA AVANCEMOS ACADEMY		34,068
FLAGSHIP CHARTER ACADEMY		151,485
GEORGE CROCKETT ACAD		38,613
GEORGE WASHINGTON CARVER		116,373
HAMTRAMCK CHARTER ACAD		59,720

Wayne County Regional Educational Service Agency

Schedule of Expenditures of Federal Awards Provided to Subrecipients (Continued)

Year Ended June 30, 2023

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
IDEA Flowthrough (continued):	84.027	
Project number 220450-2122 (continued):		
HANLEY INTERNATIONAL		\$ 165,850
HENRY FORD ACADEMY		89,021
HIGHLAND PARK PUBLIC SCHOOL ACADEMY		58,850
HOPE ACADEMY		30,011
HOPE OF DETROIT ACAD		164,088
INKSTER PREPARATORY ACADEMY		16,050
IVYWOOD CLASSICAL ACADEMY		52,977
JALEN ROSE LEADERSHIP ACADEMY		40,794
JOY PREP ACADEMY		39,875
KEYSTONE CHARTER ACAD		99,435
LEGACY CHARTER ACADEMY		133,777
LINCOLN-KING ADAMS-YOUNG ACADEMY		189,367
MACDOWELL PREPARATORY ACADEMY		60,425
MADISON-CARVER ACADEMY		138,238
MARVIN L. WINANS ACADEMY		28,758
METRO CHARTER ACADEMY		134,512
MICHIGAN EDUCATIONAL CHOICE CENTER		1,529
NEW PARADIGM GLAZER-LOVING ACADEMY		81,607
OAKLAND INTERNATIONAL ACADEMY		59,232
OLD REDFORD ACADEMY		312,975
PATHWAYS ACADEMY		26,750
PLYMOUTH EDUC CTR		20,463
PLYMOUTH SCHOLARS CHARTER ACADEMY		157,427
QUEST CHARTER ACADEMY		197,879
REGENT PARK SCHOLARS CHARTER ACADEMY		168,520
RIVER HEIGHTS ACADEMY		3,495
SIGMA ACADEMY FOR LEADERSHIP AND EC		8,025
SOUTH CANTON SCHOLARS CHARTER ACADEMY		144,951
STAR INTL ACADEMY		3,650
SUMMIT ACADEMY NORTH		252,967
TAYLOR EXEMPLAR ACADEMY		187,324
TAYLOR PREPARATORY HIGH SCHOOL		109,484
THE DEARBORN ACADEMY		10,244
TIPTON ACADEMY		140,496
TRILLIUM ACADEMY		216,675
UNIVERSAL ACADEMY		8,184
UNIVERSAL LEARNING ACADEMY		19,622
UNIVERSITY PREPARATORY ACADEMY ART & DESIGN SCHOOL		17,269
UNIVERSITY PREPARATORY SCIENCE & MATH		73,562
UNIVERSITY YES ACADEMY		93,625
VISTA MEADOWS ACADEMY		51,433
VOYAGEUR ACADEMY		180,961
WARRENDALE CHARTER ACAD		177,125

Wayne County Regional Educational Service Agency

**Schedule of Expenditures of Federal Awards
Provided to Subrecipients (Continued)**

Year Ended June 30, 2023

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
IDEA Flowthrough (continued):	84.027	
Project number 220450-2122 (continued):		
WASHINGTON-PARKS ACADEMY		\$ 224,668
WEST VILLAGE ACADEMY		76,468
WESTFIELD CHARTER ACADEMY		173,912
WESTON PREPARATORY		16,591
Total project number 222450-2122		7,524,302
Project number 220450-2122		
DETROIT PUBLIC SCHOOLS COMMUNITY DISTRICT		2,279,866
Project Number 230450-2223:		
ALLEN PARK PUBLIC SCHOOLS		969,134
CRESTWOOD SCHOOL DIST		464,949
DEARBORN HEIGHTS		748,496
DEARBORN SCHOOL		509,556
ECORSE PUBLIC		276,716
FLAT ROCK COMMUNITY		486,338
GARDEN CITY SCH DIST		1,276,202
GIBRALTAR SCHOOL DIST		697,569
GROSSE ILE TOWNSHIP SCHOOLS		314,037
GROSSE POINTE PUBLIC SCHOOL		1,776,663
HARPER WOODS SCH DIST		421,407
HURON SCHOOL DISTRICT		774,887
LINCOLN PARK		1,627,481
LIVONIA PUBLIC SCHOOLS		4,112,598
MELVINDALE-NORTHERN		370,469
PLYMOUTH-CANTON		203,223
REDFORD UNION		894,974
RIVER ROUGE		525,314
RIVERVIEW COMMUNITY		675,407
ROMULUS COMMUNITY SCHOOLS		475,610
SOUTH REDFORD SCHOOL		604,383
SOUTHGATE COMMUNITY		596,130
TAYLOR SCHOOL DISTRICT		2,418,450
TRENTON PUBLIC SCHOOL		785,301
WAYNE-WESTLAND COMM		2,779,969
WESTWOOD COMMUNITY		314,388
WOODHAVEN/BROWNSTOWN		856,333
WYANDOTTE PUBLIC SCHOOLS		2,093,512
Total for Project Number 230450-2223:		28,049,496

Wayne County Regional Educational Service Agency

**Schedule of Expenditures of Federal Awards
Provided to Subrecipients (Continued)**

Year Ended June 30, 2023

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
IDEA Flowthrough (continued):	84.027	
Project Number 230450-2223:		
ACADEMY FOR BUSINESS/TECH		\$ 108,189
ACHIEVE CHARTER ACADEMY		91,052
ADVANCED TECHNOLOGY ACADEMY		160,592
AMERICAN INTERNATIONAL ACADEMY		145,599
AMERICAN MONTESSORI ACADEMY		79,884
BRANCH LINE SCHOOL		36,736
BRIDGE ACADEMY		80,741
CANIFF LIBERTY ACADEMY		45,920
CANTON CHARTER ACADEMY		88,515
CANTON PREPARATORY HIGH SCHOOL		103,320
CAPSTONE ACADEMY CHARTER SCHOOL		59,696
CESAR CHAVEZ ACADEMY		411,024
CLARA B FORD ACADEMY		32,486
CORNERSTONE JEFFERSON-DOUGLASS ACADEMY		84,952
COVENANT HOUSE ACADEMY DETROIT		168,932
CREATIVE MONTESSORI ACADEMY		152,310
DAVID ELLIS ACADEMY-WEST		94,631
DETROIT ACHIEVEMENT ACADEMY		138,777
DETROIT COMMUNITY SCHOOLS, A PUBLIC SCHOOL ACADEMY		87,248
DETROIT ENTERPRISE ACADEMY		145,599
DETROIT INNOVATION ACADEMY		73,472
DETROIT LEADERSHIP ACADEMY		163,931
DETROIT MERIT ACADEMY		115,751
DETROIT PREMIER ACADEMY		108,863
DETROIT PUBLIC SAFETY ACADEMY		53,408
DETROIT SERVICE LEARNING ACADEMY		126,551
DISTINCTIVE COLLEGE PREP		122,779
DOVE ACADEMY OF DETROIT		85,113
ESCUELA AVANCEMOS ACADEMY		68,880
EXPLORE ACADEMY - LIVONIA		2,296
FLAGSHIP CHARTER ACADEMY		77,299
FOSTERING LEADERSHIP ACADEMY		29,848
FRONTIER INTERNATIONAL ACADEMY		64,631
GEORGE CROCKETT ACAD		56,254
GLOBAL HEIGHTS ACADEMY		38,267
HAMTRAMCK CHARTER ACAD		51,463
HENRY FORD ACADEMY		68,905
HOPE ACADEMY		74,423
HOPE OF DETROIT ACAD		254,002
IVYWOOD CLASSICAL ACADEMY		65,743
JALEN ROSE LEADERSHIP ACADEMY		116,443
JOY PREP ACADEMY		49,167

Wayne County Regional Educational Service Agency

**Schedule of Expenditures of Federal Awards
Provided to Subrecipients (Continued)**

Year Ended June 30, 2023

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
IDEA Flowthrough (continued):	84.027	
Project Number 230450-2223 (continued):		
KEYSTONE CHARTER ACAD		\$ 141,007
LEGACY CHARTER ACADEMY		96,432
LINCOLN-KING ADAMS-YOUNG ACADEMY		281,285
MACDOWELL PREPARATORY ACADEMY		43,264
MADISON-CARVER ACADEMY		120,631
METRO CHARTER ACADEMY		124,729
MICHIGAN EDUCATIONAL CHOICE CENTER		34,440
NEW SCHOOL HIGH		30,474
OAKLAND INTERNATIONAL ACADEMY		68,739
OLD REDFORD ACADEMY		146,218
PEMBROKE ACADEMY		33,095
PLYMOUTH EDUC CTR		71,176
PLYMOUTH SCHOLARS CHARTER ACADEMY		114,236
REGENT PARK SCHOLARS CHARTER ACADEMY		48,866
RIVER HEIGHTS ACADEMY		39,883
RIVERSIDE ACADEMY		96,038
SOUTH CANTON SCHOLARS CHARTER ACADEMY		61,204
STAR INTL ACADEMY		141,122
SUMMIT ACADEMY NORTH		442,458
TAYLOR EXEMPLAR ACADEMY		84,571
TAYLOR PREPARATORY HIGH SCHOOL		83,724
THE DEARBORN ACADEMY		78,743
THE JAMES & GRACE LEE BOGGS SCHOOL		43,624
UNIVERSAL ACADEMY		72,425
UNIVERSAL LEARNING ACADEMY		94,468
UNIVERSITY PREPARATORY ACADEMY		528,637
UNIVERSITY PREPARATORY ACADEMY ART & DESIGN SCHOOL		334,428
UNIVERSITY PREPARATORY SCIENCE & MATH		189,223
WARRENDALE CHARTER ACAD		113,936
WASHINGTON-PARKS ACADEMY		87,248
WEST VILLAGE ACADEMY		46,031
WESTFIELD CHARTER ACADEMY		107,860
WESTON PREPARATORY		84,558
Total for Project Number 230450-2223:		8,268,465
Project Number 230450-2223:		
DETROIT PUBLIC SCHOOLS COMMUNITY DISTRICT		10,900,241
Project number 221280-2122:	84.027X	
DETROIT PS COMMUNITY DISTRICT		8,007,447
Total IDEA Flowthrough	84.027, 84.027X	89,993,304

Wayne County Regional Educational Service Agency

Schedule of Expenditures of Federal Awards Provided to Subrecipients (Continued)

Year Ended June 30, 2023

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
IDEA Preschool:	84.173	
Project number 220460-2122:		
CRESTWOOD SCHOOL DIST		\$ 28,263
DEARBORN SCHOOL		47,683
DETROIT PS COMMUNITY DISTRICT		67,138
GARDEN CITY SCH DIST		45,709
GROSSE POINTE PUBLIC SCHOOL		20,912
HARPER WOODS SCH DIST		3,000
HURON SCHOOL DISTRICT		58,058
LINCOLN PARK		66,323
NORTHVILLE PUBLIC		69,297
PLYMOUTH-CANTON		37,460
REDFORD UNION		21,267
ROMULUS COMMUNITY SCHOOLS		7,484
SOUTH REDFORD SCHOOL		14,465
SOUTHGATE COMMUNITY		53,775
TAYLOR SCHOOL DISTRICT		82,044
TRENTON PUBLIC SCHOOL		4,907
VAN BUREN PUBLIC		51,277
WAYNE-WESTLAND COMM		73,848
WESTWOOD COMMUNITY		11,432
WOODHAVEN/BROWNSTOWN		20,643
WYANDOTTE PUBLIC SCHOOLS		46,605
Total Project number 220460-2122:		831,590
Project number 230460-2223:		
ALLEN PARK PUBLIC SCHOOLS		43,746
CRESTWOOD SCHOOL DIST		29,365
DEARBORN HEIGHTS		26,910
DEARBORN SCHOOL		152,488
DETROIT PS COMMUNITY DISTRICT		269,756
GARDEN CITY SCH DIST		43,746
GROSSE POINTE PUBLIC SCHOOL		120,777
HARPER WOODS SCH DIST		9,261
HURON SCHOOL DISTRICT		126,273
LINCOLN PARK		73,812
LIVONIA PUBLIC SCHOOLS		250,091
MELVINDALE-NORTHERN		15,866
PLYMOUTH-CANTON		156,102
REDFORD UNION		33,285
ROMULUS COMMUNITY SCHOOLS		25,677
SOUTH REDFORD SCHOOL		21,981
SOUTHGATE COMMUNITY		44,697
TAYLOR SCHOOL DISTRICT		26,498
TRENTON PUBLIC SCHOOL		31,113

Wayne County Regional Educational Service Agency

**Schedule of Expenditures of Federal Awards
Provided to Subrecipients (Continued)**

Year Ended June 30, 2023

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
IDEA Preschoo (continued):	84.173	
Project number 230460-2223 (continued):		
VAN BUREN PUBLIC		\$ 76,369
WAYNE-WESTLAND COMM		137,282
WESTWOOD COMMUNITY		14,614
WOODHAVEN/BROWNSTOWN		51,561
WYANDOTTE PUBLIC SCHOOLS		47,696
Total project number 230460-2223		1,828,966
Project number 221285-2122:	84.173X	
CRESTWOOD SCHOOL DIST		27,425
DEARBORN SCHOOL		125,833
DETROIT PS COMMUNITY DISTRICT		131,749
GARDEN CITY SCH DIST		27,425
GROSSE POINTE PUBLIC SCHOOL		19,694
HARPER WOODS SCH DIST		4,840
LINCOLN PARK		39,793
NORTHVILLE PUBLIC		46,246
REDFORD UNION		13,432
RIVERVIEW COMMUNITY		24,407
SOUTHGATE COMMUNITY		32,265
TRENTON PUBLIC SCHOOL		15,989
VAN BUREN PUBLIC		49,473
WAYNE-WESTLAND COMM		95,182
WOODHAVEN/BROWNSTOWN		10,825
WYANDOTTE PUBLIC SCHOOLS		27,963
Total project number 231285-2223		692,541
Total IDEA Preschool	84.173, 84.173X	3,353,097
Medicaid Administrative Outreach Program:	93.778	
ALLEN PARK PUBLIC SCHOOLS		14,476
CRESTWOOD SCHOOL DIST		15,321
DEARBORN HEIGHTS		10,429
DEARBORN SCHOOL		60,056
ECORSE PUBLIC		5,085
FLAT ROCK COMMUNITY		7,592
GARDEN CITY SCH DIST		33,521
GIBRALTAR SCHOOL DIST		9,178
GROSSE ILE TOWNSHIP SCHOOLS		7,192
GROSSE POINTE PUBLIC SCHOOL		32,332
HAMTRAMCK PUBLIC SCHOOLS		12,248
HARPER WOODS SCH DIST		5,385
HURON SCHOOL DISTRICT		10,108
LINCOLN PARK		60,982

Wayne County Regional Educational Service Agency

**Schedule of Expenditures of Federal Awards
Provided to Subrecipients (Continued)**

Year Ended June 30, 2023

<u>Program Title/Project Number/Subrecipient Name</u>	<u>Assistance Listing Number</u>	<u>Cash Transferred</u>
Medicaid Administrative Outreach Program (continued):	93.778	
LIVONIA PUBLIC SCHOOLS		\$ 37,856
MELVINDALE-NORTHERN		13,184
NORTHVILLE PUBLIC		41,248
PLYMOUTH-CANTON		49,921
REDFORD UNION		21,245
RIVER ROUGE		3,793
RIVERVIEW COMMUNITY		5,853
ROMULUS COMMUNITY SCHOOLS		7,541
SOUTH REDFORD SCHOOL		10,409
SOUTHGATE COMMUNITY		20,545
TAYLOR SCHOOL DISTRICT		25,256
TRENTON PUBLIC SCHOOL		17,615
VAN BUREN PUBLIC		15,224
WAYNE-WESTLAND COMM		79,893
WESTWOOD COMMUNITY		7,265
WOODHAVEN/BROWNSTOWN		38,871
WYANDOTTE PUBLIC SCHOOLS		34,511
Total Medicaid Administrative Outreach Program	93.778	714,135
Perkins Career and Technical Education	84.048	
Project number 223520-221225:		
ALLEN PARK PUBLIC SCHOOLS		6,250
DEARBORN HEIGHTS		26,499
DEARBORN SCHOOL		55,094
GARDEN CITY SCH DIST		1,251
HAMTRAMCK PUBLIC SCHOOLS		12,973
HURON SCHOOL DISTRICT		75,474
LINCOLN PARK		12,889
MELVINDALE-NORTHERN		95,712
PLYMOUTH-CANTON		37,559
TAYLOR SCHOOL DISTRICT		8,589
WAYNE-WESTLAND COMM		33,638
Total Project number 223520-221225:		365,928
Project number 233520-221225:		
ALLEN PARK PUBLIC SCHOOLS		68,156
CHANDLER PARK ACADEMY		20,896
DEARBORN HEIGHTS		80,950
DEARBORN SCHOOL		250,883
GARDEN CITY SCH DIST		101,630
HAMTRAMCK PUBLIC SCHOOLS		31,778
HARPER WOODS SCH DIST		52,762

Wayne County Regional Educational Service Agency

**Schedule of Expenditures of Federal Awards
Provided to Subrecipients (Continued)**

Year Ended June 30, 2023

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
Perkins Career and Technical Education (continued):	84.048	
Project number 233520-221225 (continued):		
HURON SCHOOL DISTRICT		\$ 503,050
LINCOLN PARK		101,380
LIVONIA PUBLIC SCHOOLS		233,591
MELVINDALE-NORTHERN		52,381
PLYMOUTH-CANTON		186,999
ROMULUS COMMUNITY SCHOOLS		5,706
TAYLOR SCHOOL DISTRICT		64,278
VAN BUREN PUBLIC		32,057
WAYNE-WESTLAND COMM		<u>264,594</u>
Total Project number 233520-221225:		2,051,091
Total Perkins Career and Technical Education	84.048	2,417,019
Title I, Part A	84.010	
Project number 221570		
CLARA B FORD ACADEMY		38,696
DETROIT LEADERSHIP ACADEMY		108,730
DETROIT PS COMMUNITY DISTRICT		1,050,000
HAMTRAMCK PUBLIC SCHOOLS		27,546
JOY PREP ACADEMY		46,661
PATHWAYS ACADEMY		10,394
RIVER ROUGE		173,700
TAYLOR SCHOOL DISTRICT		<u>60,791</u>
Total Project 221570-2122		1,516,518
Project number 231570		
AMERICAN INTERNATIONAL ACADEMY		118,666
CLARA B FORD ACADEMY		75,487
DETROIT LEADERSHIP ACADEMY		90,425
PATHWAYS ACADEMY		<u>21,857</u>
Total Project 231570-2122		306,435
Total Title I Part A	84.010	1,822,953

Wayne County Regional Educational Service Agency

**Schedule of Expenditures of Federal Awards
Provided to Subrecipients (Continued)**

Year Ended June 30, 2023

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
GSRP State Fiscal Recovery Funds:	21.027	
Project number 222390 - GSRP2122		
2 DAYS CHILD LEARNING CENTER LLC		\$ 2,992
BEAUTIFUL MINDS LEARNING CENTER		1,898
BRIGHT BEGINNINGS MONTESSORI		10,172
CHILDREN OF THE RISING SUN EMPOWERMENT CENTER		4,458
DETROIT COMMUNITY SCHOOLS, A PUBLIC SCHOOL ACADEMY		89,740
FIRST STEP LEARNING CENTER, LLC		23,818
INTELLIGENT TOTS EARLY LEARNING CENTER, LLC		33,330
KIDZ WORLD LEARNING CENTER		13,858
LACC CHILDCARE ACADEMY INC		51,819
RHEMAS CHILD CARE CENTER		1,417
RIVER HEIGHTS ACADEMY		16,407
SUMMIT ACADEMY NORTH		11,581
Total Project 222390-GSRP2122		261,490
Project number 222390 - GSRP2122C		
2 DAYS CHILD LEARNING CENTER LLC		28,117
ADVANCED TECHNOLOGY ACADEMY		47,062
AMERICAN MONTESSORI ACADEMY		34,198
ANGEL LAND CHILD CARE & PARENT INSTITUTE		38,294
ASA HIGHER LEARNING PREPARATORY		14,965
BEAUTIFUL MINDS LEARNING CENTER		16,133
BRIGHT BEGINNINGS MONTESSORI		17,865
CARING HANDS CHILDCARE ACADEMY		62,944
CHAPEL HILL EARLY CHILDHOOD EDUCATION		69,309
CHILDREN FIRST LEARNING CENTER		62,727
CHILDREN OF THE RISING SUN EMPOWERMENT CENTER		43,784
CHILDRENS GARDEN II LLC		66,057
CHILDREN'S PARADISE LEARNING		36,399
CREATIVE ACADEMICS LEARNING CENTER LLC		3,942
CRESTWOOD SCHOOL DIST		68,962
CRIBS 2 COLLEGE ACADEMY		5,424
DAVID ELLIS ACADEMY-WEST		55,680
DEARBORN SCHOOL		272,272
DETROIT COMMUNITY SCHOOLS, A PUBLIC SCHOOL ACADEMY		11,528
EARLY LEARNING PREP		34,283
EMPOWERED COMMUNITY LEARNING CENTER		23,502
FIRST STEP LEARNING CENTER, LLC		7,380
FRANKLIN-WRIGHT SETTLEMENTS, INC.		15,828
GROWING MINDS LEARNING CENTER INC		48,011

Wayne County Regional Educational Service Agency

**Schedule of Expenditures of Federal Awards
Provided to Subrecipients (Continued)**

Year Ended June 30, 2023

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
GSRP State Fiscal Recovery Funds (continued):	21.027	
Project number 222390 - GSRP2122C (continued):		
HOPE ACADEMY		\$ 117,878
INTERNATIONAL CHILD CARE CENTER		27,083
JADE CHILD DEVELOPMENT CENTER, INC		37,375
JOHN EVANS MONTESSORI ACADEMY INC		36,595
KIDS' AVENUE CHRISTIAN LEARNING CENTER		41,981
KIDZ WORLD LEARNING CENTER		20,830
LACC CHILDCARE ACADEMY INC		62,389
LEARNING LINKS ACADEMY		23,363
LITTLE SCHOLARS DAY CARE CENTER		158,936
LOVIN' TOUCH LEARNING CENTER		44,744
MARTIN LUTHER KING JR INFANT		160,260
OLD REDFORD ACADEMY		76,054
PLYMOUTH-CANTON		65,577
POSITIVE IMAGES, INC		34,448
REDFORD UNION		45,744
REIGN DEVELOPMENT CENTER		27,333
RHEMAS CHILD CARE CENTER		12,241
RIVER HEIGHTS ACADEMY		98,461
SOUTHGATE COMMUNITY		143,034
SUMMIT ACADEMY NORTH		57,504
SUNRISE EDUCATION CENTER		7,418
SWEET PEAS EARLY CHILDHOOD CENTER INC		34,675
TAYLOR SCHOOL DISTRICT		48,467
THE DEARBORN ACADEMY		39,971
UNIVERSAL ACADEMY		50,232
UNIVERSITY YES ACADEMY		135,023
Total Project 222390-GSRP2122C		2,692,283
Project number 232390-GSRP2223		
DETROIT PS COMMUNITY DISTRICT		1,721,847
Total GSRP State Fiscal Recovery Funds	21.027	4,675,620
Total federal awards provided to subrecipients		\$ 102,976,128

Wayne County Regional Educational Service Agency

**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)	\$ 103,936,608
Revenue deferred in current year for financial statement purposes as not meeting the available criteria of GASB Statement No. 33	<u>566,588</u>
Federal expenditures per the schedule of expenditures of federal awards	<u>\$ 104,503,196</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 Wayne County Regional Educational Service Agency (the "Agency") 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 Agency, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Agency.

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 Agency 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.

Wayne County Regional Educational Service Agency

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
84.027, 84.173, 84.027X, 84.173X	Special Education Cluster	Unmodified
21.027	COVID-19 Coronavirus State Fiscal Recovery Fund (GSRP)	Unmodified
93.323	Health Resource Advocate	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

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

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None