

EVART PUBLIC SCHOOLS

EVART, MICHIGAN

SINGLE AUDIT

JUNE 30, 2021



Baird, Cotter & Bishop, P.C.
SERVING YOUR PAST, PRESENT & FUTURE

CERTIFIED PUBLIC ACCOUNTANTS
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EVART PUBLIC SCHOOLS
EVART, MICHIGAN

SINGLE AUDIT
YEAR ENDED JUNE 30, 2021

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August 18, 2021

INDEPENDENT AUDITOR'S 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

To the Board of Education
Evert Public Schools
Evert, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Evert Public Schools, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Evert Public Schools' basic financial statements, and have issued our report thereon dated August 18, 2021.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered Evert Public Schools' 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 Evert Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Evert Public Schools' 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 entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether Evert Public Schools' 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 determination of financial statement amounts. 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*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BAIRD, COTTER AND BISHOP, P.C.

Baird, Cotter & Bishop, P.C.



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August 18, 2021

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education
Evert Public Schools
Evert, Michigan

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited Evert Public Schools' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Evert Public Schools' major federal programs for the year ended June 30, 2021. Evert Public Schools' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

MANAGEMENT'S RESPONSIBILITY

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on compliance for each of Evert Public Schools' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Evert Public Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Evert Public Schools' compliance.

OPINION ON EACH MAJOR FEDERAL PROGRAM

In our opinion, Evert Public Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

OTHER MATTERS

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2021-001. Our opinion on each major federal program is not modified with respect to these matters.

Evert Public School's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Evert Public School's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of Evert Public Schools is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Evert Public Schools' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Evert Public Schools' 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Evert Public Schools, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Evert Public Schools basic financial statements. We issued our report thereon dated August 18, 2021, which contained unmodified opinions 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. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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.

BAIRD, COTTER AND BISHOP, P.C.

Baird, Cotter & Bishop, P.C.

EVART PUBLIC SCHOOLS
EVART, MICHIGAN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM TITLE/ GRANT NUMBER	FEDERAL CFDA NUMBER	APPROVED GRANT AWARD AMOUNT	INVENTORY/ ACCRUED UNEARNED REVENUE JULY 1, 2020	(MEMO ONLY) PRIOR YEAR EXPENDITURES	ADJUSTMENTS	(A) CURRENT YEAR EXPENDITURES	CURRENT YEAR RECEIPTS (CASH BASIS)	INVENTORY/ ACCRUED UNEARNED REVENUE JUNE 30, 2021	CURRENT YEAR CASH TRANSFERRED TO SUBRECIPIENT
U.S. Department of Education									
Passed Through Michigan Department of Education (M.D.E.)									
Title I Part A Imp Basic Program									
Project No. 201530-1920	84.010	\$ 349,999	\$ 56,068	\$ 346,579	\$ (352)	\$ 57	\$ 55,773	0	\$ 0
Project No. 211530-2021	84.010	381,661	0	0	0	377,628	317,348	60,280	0
Total Title I Part A		731,660	56,068	346,579	(352)	377,685	373,121	60,280	0
Title I Part D Prevention/Intervention Program									
Project No. 201700-1920	84.013	9,902	66	1,942	0	0	66	0	0
Project No. 211700-2021	84.013	27,754	0	0	0	8,966	8,634	332	0
Total Title I Part D		37,656	66	1,942	0	8,966	8,700	332	0
Education Stabilization Fund									
COVID-19 Elementary and Secondary School Emergency Relief Fund									
Project No. 203710-1920 ESSER I	84.425D	271,452	271,452	271,452	0	0	271,452	0	0
Project No. 213710-2021 ESSER II	84.425D	514,507	0	0	0	116,919	0	116,919	0
COVID-19 Governor's Emergency Education Relief Fund									
Project No. 201200-2021 GEER I	84.425C	66,349	0	0	0	66,349	33,000	33,349	0
Total Education Stabilization Fund		852,308	271,452	271,452	0	183,268	304,452	150,268	0
Title IV Part A Student Support and Academic Enrichment									
Project No. 210750-2021	84.424	24,033	0	0	0	24,033	21,230	2,803	0
Project No. 200750-1920	84.424	25,127	5,239	25,127	0	0	5,239	0	0
Total Title IV Part A		49,160	5,239	25,127	0	24,033	26,469	2,803	0
Title V Part B Subpart 2 Rural and Low-Income School Program									
Project No. 200660-1920	84.358	17,281	9,360	17,281	0	0	9,360	0	0
Project No. 201660-2021	84.358	16,845	0	0	0	16,845	16,845	0	0
Total Title V Part B		34,126	9,360	17,281	0	16,845	26,205	0	0
Title II Part A Supporting Effective Instruction									
Project No. 200520-1920	84.367	92,766	13,307	80,257	0	7,138	20,445	0	0
Project No. 201520-2021	84.367	60,935	0	0	0	56,213	43,773	12,440	0
Total Title II Part A		153,701	13,307	80,257	0	63,351	64,218	12,440	0
Total Passed Through M.D.E.		1,858,611	355,492	742,638	(352)	674,148	803,165	226,123	0
Total U.S. Department of Education		1,858,611	355,492	742,638	(352)	674,148	803,165	226,123	0

The accompanying notes are an integral part of this schedule.

EVART PUBLIC SCHOOLS
EVART, MICHIGAN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

FEDERAL GRANTOR PASS THROUGH GRANTOR PROGRAM TITLE/ GRANT NUMBER	FEDERAL CFDA NUMBER	APPROVED GRANT AWARD AMOUNT	INVENTORY/ ACCRUED UNEARNED REVENUE JULY 1, 2020	(MEMO ONLY) PRIOR YEAR EXPENDITURES	ADJUSTMENTS	(A) CURRENT YEAR EXPENDITURES	CURRENT YEAR RECEIPTS (CASH BASIS)	INVENTORY/ ACCRUED UNEARNED REVENUE JUNE 30, 2021	CURRENT YEAR CASH TRANSFERRED TO SUBRECIPIENT
U.S. Department of Treasury									
Passed Through Michigan Department of Education (M.D.E.)									
COVID-19 Coronavirus Relief Fund									
Project No. 11(p)	21.019	310,398	0	0	0	310,398	310,398	0	0
Project No. 103(2)	21.019	10,926	0	0	0	10,926	10,926	0	0
Total Passed Through M.D.E.		321,324	0	0	0	321,324	321,324	0	0
Passed Through MAISA/Copper Country ISD									
COVID-19 MiConnect Connectivity Funding									
Project No. None	21.019	16,298	0	0	0	16,298	16,298	0	0
Total Coronavirus Relief Fund		337,622	0	0	0	337,622	337,622	0	0
Total U.S. Department of Treasury		337,622	0	0	0	337,622	337,622	0	0
U.S Department of Health and Human Services									
Passed through Mecosta-Osceola Intermediate School District (I.S.D)									
Medicaid Cluster									
Medical Assistance Program									
Project No. None	93.778	2,630	0	0	0	2,630	2,630	0	0
Total U.S. Department of Health and Human Services		2,630	0	0	0	2,630	2,630	0	0
U.S Department of Agriculture									
Passed Through Michigan Department of Education									
Child Nutrition Cluster									
Non-Cash Assistance (Commodities):									
National School Lunch Program									
Entitlement Commodities	10.555	18,582	0	0	0	18,582	18,582	0	0
Bonus Commodities	10.555	121	0	0	0	121	121	0	0
Total Non-Cash Assistance		18,703	0	0	0	18,703	18,703	0	0
Cash Assistance:									
COVID - 19 Summer Food Service Program									
210904	10.559	665,938	0	0	0	665,938	573,379	92,559	0
200900	10.559	96,670	0	0	0	96,670	96,670	0	0
Total Cash Assistance		762,608	0	0	0	762,608	670,049	92,559	0
Total Child Nutrition Cluster		781,311	0	0	0	781,311	688,752	92,559	0
Total U.S. Department of Agriculture		781,311	0	0	0	781,311	688,752	92,559	0
Total Federal Financial Assistance		\$ 2,980,174	\$ 355,492	\$ 742,638	\$ (352)	\$ 1,795,711	\$ 1,832,169	\$ 318,682	\$ 0
					(D)	(E)	(F)		

The accompanying notes are an integral part of this schedule.

EVART PUBLIC SCHOOLS
EVART, MICHIGAN

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

(A) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (“the Schedule”) includes the federal grant activity of Evert Public Schools under programs of the federal government for the year ended June 30, 2021. The information in this 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 Evert Public Schools, it is not intended to and does not present the financial position, changes in net position, or cash flows of Evert Public Schools.

(B) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and in OMB Circular A-87, Cost Principles for States, Local, and Indian Tribal Governments, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts (if any) shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass through entity identifying numbers are presented where available. Evert Public Schools has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

(C) Grant Auditor Report

Management has utilized the cash management system (CMS) Grant Auditor Report in preparing the schedule of expenditures of federal awards. The District does not pass through federal funds to sub recipients.

(D) Adjustments

TITLE I, PART A

The \$352 adjustment was a change to the indirect cost originally charged to the program.

(E) Reconciliation of Revenues with Expenditures for Federal Financial Assistance Programs

Revenues from Governmental Funds – Statement of Revenues, Expenditures and Changes in Fund Balance	<u>\$ 1,795,711</u>
Federal Expenditures per Schedule of Expenditures of Federal Awards	<u>\$ 1,795,711</u>

EVART PUBLIC SCHOOLS
EVART, MICHIGAN

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

(F) Reconciliation of Grant Auditor Report with Schedule of Expenditures of Federal Awards

Current Cash Payments per Cash Management System (CMS)		\$ 1,405,025
Add Items Not on CMS Report:		
Food Distribution Program - Entitlement and Bonus Commodities	\$ 18,703	
Medicaid Administrative Outreach	2,630	
Timing Differences with 19-20 Awards	259,931	
Coronavirus Relief Funds	337,622	
Subtract Items on CMS Report:		
Timing Differences with 20-21 Awards	<u>(191,742)</u>	<u>427,144</u>
Current Year Receipts (Cash Basis) per		
Schedule of Expenditures of Federal Awards		<u><u>\$ 1,832,169</u></u>

EVART PUBLIC SCHOOLS
EVART, MICHIGAN

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Section I - Financial Statement Findings

None

Section II - Federal Award Findings and Questioned Costs

None

EVART PUBLIC SCHOOLS
EVART, MICHIGAN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued based on financial statements prepared in accordance with generally accepted accounting principles:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ Yes X No

Significant deficiency(ies) identified? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ Yes X No

Significant deficiency(ies) identified? _____ Yes X None reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Title 2 CFR Section 200.516(a)? X Yes _____ No

Identification of Major Programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.555 & 10.559	Child Nutrition Cluster

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

Auditee qualified as low-risk auditee under Title 2 CFR Section 200.520? X Yes _____ No

EVART PUBLIC SCHOOLS
EVART, MICHIGAN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

2021-001 U.S. DEPARTMENT OF AGRICULTURE

Program Title: Child Nutrition Cluster

CFDA Number(s): 10.555 & 10.559

Federal Award Number: 200900 & 210904 (COVID-19)

Federal Award Year: July 1, 2020 to June 30, 2021

Pass-Through Entity: Passed-Through Michigan Department of Education

Type of Compliance: Material Noncompliance (Special Test & Provisions)

Criteria: The USDA requires that the ending balance of the non-profit school food service fund does not exceed three months' average of operating expenses [7 CFR Part 210.14(b)].

Condition: As of June 30, 2021, the District's fund balance exceeded three months' average of operating expenses.

Cause: This condition appears to be the result of additional revenues received from the summer food service program.

Effect: As a result of this condition, the District did not fully comply with USDA fund balance requirements.

Questioned Costs: None

Perspective Information: The District's fund equity of \$367,222 at fiscal year-end exceeded the allowable three months of expenditures threshold by \$97,380.

Recommendations: We recommend the District closely monitor its budget for the year ended June 30, 2022 to ensure that fund balance is reduced to an appropriate level.

Views of Responsible Officials: The Food Service Director and Business Manager have a spend down plan in place and is working on renovating all of the kitchens with flooring and equipment. The District expects these updates to reduce the fund balance within the food service fund to an appropriate level for the year ending June 30, 2022.

Shirley Howard
Superintendent

Alan Bengry
President

Gerald Nichols
Vice President

Kelly Millen
Secretary

Evart Public Schools

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Rosie McKinstry
Treasurer

Kelly Whitman
Trustee

Karen Pylman
Trustee

Eric Schmidt
Trustee

DISTRICT MISSION STATEMENT

*The Evart Public Schools with the community will prepare all students
to be successful in an ever-changing world*

CORRECTIVE ACTION PLAN

2021-001

This finding is caused by the District's Food Service Fund's fund balance being over the USDA's threshold of 3 months average expenditures. The District is fully aware of this situation and has a spend down plan in place to help alleviate the excess fund balance down to a reasonable level and anticipates the completion date for the corrective action plan be before the end of the 2021-22 fiscal year. The persons responsible for the corrective action are Angela Cushman, the food service director and Zoe Babb, the business manager. The anticipated completion date of the corrective action plan is before the end of the 2022 fiscal year. The plan for monitoring adherence is the food service director and business manager will work together to assess where the fund balance is after all of the projects from the spend down plan are completed.



Evart Public School prohibits discrimination on the basis of religion, race, color, national origin, sex, age, weight, marital status, or disability, in its educational program, activities, or employment.

