

Redford Union School District #1

**Federal Awards
Supplemental Information
June 30, 2009**

Redford Union School District #1

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Independent Auditor's Report

To the Board of Education
Redford Union School District #1

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Redford Union School District #1 as of and for the year ended June 30, 2009, which collectively comprise the Redford Union School District #1's basic financial statements, and have issued our report thereon dated October 5, 2009. These basic financial statements are the responsibility of Redford Union School District #1's management. Our responsibility is to express opinions on these basic financial statements based on our audit.

We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Redford Union School District #1's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis and not a required part of the basic financial statements. The information in this schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Plante & Moran, PLLC

October 5, 2009

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
Redford Union School District # 1

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Redford Union School District # 1 as of and for the year ended June 30, 2009, which collectively comprise Redford Union School District # 1's basic financial statements, and have issued our report thereon dated October 5, 2009. We have conducted our audit 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Redford Union School District # 1's internal control over financial reporting as a basis for designing our auditing procedures 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 entity's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

To the Board of Education
Redford Union School District #1

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Redford Union School District #1's financial statements are free of 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*.

We noted certain matters that we have reported to management of Redford Union School District #1 in a separate letter dated October 5, 2009.

This report is intended solely for the information and use of management, the Board of Education, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

October 5, 2009

**Report on Compliance with Requirements Applicable to Each Major Program and
on Internal Control Over Compliance in Accordance with OMB Circular A-133**

To the Board of Education
Redford Union School District #1

Compliance

We have audited the compliance of Redford Union School District #1 with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. The major federal programs of Redford Union School District #1 are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Redford Union School District #1's management. Our responsibility is to express an opinion on Redford Union School District #1's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Redford Union School District #1's 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. Our audit does not provide a legal determination on Redford Union School District #1's compliance with those requirements.

In our opinion, Redford Union School District #1 complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

To the Board of Education
Redford Union School District #1

Internal Control Over Compliance

The management of Redford Union School District #1 is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Redford Union School District #1's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 entity's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Education, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

October 5, 2009

Redford Union School District #1

Schedule of Expenditures of Federal Awards Year Ended June 30, 2009

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2008	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2009
Clusters:								
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education:								
Non-Cash Assistance (Commodities) -								
National School Lunch Program	10.555	\$ 72,170	\$ -	\$ -	\$ -	\$ 72,170	\$ 72,170	\$ -
Cash Assistance:								
National School Breakfast Program 2008-2009	10.553	164,812	-	-	-	164,812	164,812	-
National School Lunch Program 2008-2009	10.555	529,500	-	-	-	529,500	529,500	-
Cash Assistance Subtotal		694,312	-	-	-	694,312	694,312	-
Total Child Nutrition Cluster		766,482	-	-	-	766,482	766,482	-
Special Education Cluster - U.S. Department of Education:								
Passed through the Wayne County RESA - IDEA:								
Project number 2007-2008 CPE	84.027	476,448	476,448	18,442	-	18,442	-	-
Project number 2007-2008		982,674	946,865	29,102	-	64,911	35,809	-
Mini Grant 2007-2008		4,400	4,400	2,200	-	2,200	-	-
Project number 080440-0708		5,500	2,110	2,110	-	2,110	-	-
Project number 2008-2009		947,205	-	-	-	350,256	947,205	596,949
Project number 2008-2009 CPE		494,700	-	-	-	341,416	494,700	153,284
Transition Grant 2008-2009		1,894	-	-	-	1,558	1,558	-
Total IDEA		2,912,821	1,429,823	51,854	-	780,893	1,479,272	750,233
Preschool Incentive:								
Project number 080460-0708	84.173	66,248	66,248	41	-	41	-	-
Project number 090460-0809		59,892	-	-	-	25,029	33,103	8,074
Total Preschool Incentive		126,140	66,248	41	-	25,070	33,103	8,074
Total Special Education Cluster		3,038,961	1,496,071	51,895	-	805,963	1,512,375	758,307
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Wayne County RESA - Medicaid Outreach - 2008-2009								
	93.778	34,617	-	-	-	34,617	34,617	-
Title I Cluster - U.S. Department of Education - Passed through the Michigan Department of Education -								
Title I:								
Project number 081530-0708	84.010	581,773	581,773	143,892	-	143,892	-	-
Project number 091530-0809		753,378	-	-	-	573,370	686,569	113,199
Total Title I		1,335,151	581,773	143,892	-	717,262	686,569	113,199

See Notes to Schedule of Expenditures
of Federal Awards

Redford Union School District #1

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2008	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2009
Clusters (Continued):								
State Fiscal Stabilization Fund Cluster - U.S. Department of Education - Passed through the Michigan Department of Education - State Fiscal Stabilization Fund (SFSF) - Education Grants, Recovery Act (Education Stabilization Fund)	84.394	\$ 1,332,725	\$ -	\$ -	\$ -	\$ -	\$ 1,332,725	\$ 1,332,725
Total clusters		6,507,936	2,077,844	195,787	-	2,324,324	4,332,768	2,204,231
Other Federal Awards:								
U.S. Department of Education:								
Passed through the Michigan Department of Education:								
Title II, Part A:	84.367							
Project number 080520-0708		166,269	164,732	11,778	-	13,315	1,537	-
Project number 090520-0809		179,858	-	-	-	159,322	179,858	20,536
Total Title II, Part A		346,127	164,732	11,778	-	172,637	181,395	20,536
Title II, Part D:	84.318							
Project number 084290-0708		4,014	4,014	1,914	-	1,914	-	-
Project number 094290-0809		5,434	-	-	-	4,070	5,434	1,364
Total Title II, Part D		9,448	4,014	1,914	-	5,984	5,434	1,364
Title V, Part A - Project number 080250-0708	84.298	4,129	4,129	3,211	-	3,211	-	-
Adult Education - Project number 081130-810857	84.002	15,500	15,500	15,500	-	15,500	-	-
Total noncluster programs passed through the Michigan Department of Education		375,204	188,375	32,403	-	197,332	186,829	21,900
Passed through the Wayne County RESA:								
Drug-free Grants - Project number 2008-2009	84.186	9,100	-	-	-	9,100	9,100	-
Vocational Education - Basic Grants to States:	84.048A							
CTE Perkins Grant V048A070022		20,039	20,039	10,130	-	10,130	-	-
CTE Perkins Grant		31,128	-	-	-	8,309	28,334	20,025
Total Vocational Education - Basic Grants to States		51,167	20,039	10,130	-	18,439	28,334	20,025
Total noncluster programs passed through Wayne County RESA		60,267	20,039	10,130	-	27,539	37,434	20,025

See Notes to Schedule of Expenditures
of Federal Awards.

Redford Union School District #1

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2008	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2009
Other Federal Awards (Continued):								
U.S. Department of Education (Continued):								
Passed through the Monroe County Regional Education:								
Tech Prep - Project number		\$ 3,600	\$ 3,600	\$ 1,050	\$ -	\$ 1,050	\$ -	\$ -
Tech Prep - Project number	84.243A	<u>3,683</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,624</u>	<u>2,624</u>
Total noncluster programs passed through the Monroe County RESA		<u>7,283</u>	<u>3,600</u>	<u>1,050</u>	<u>-</u>	<u>1,050</u>	<u>2,624</u>	<u>2,624</u>
Total U.S. Department of Education noncluster programs		<u>442,754</u>	<u>212,014</u>	<u>43,583</u>	<u>-</u>	<u>225,921</u>	<u>226,887</u>	<u>44,549</u>
Total federal awards		<u>\$ 6,950,690</u>	<u>\$ 2,289,858</u>	<u>\$ 239,370</u>	<u>\$ -</u>	<u>\$ 2,550,245</u>	<u>\$ 4,559,655</u>	<u>\$ 2,248,780</u>

See Notes to Schedule of Expenditures
of Federal Awards.

Redford Union School District #1

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2009

Note 1 - Significant Accounting Policies

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Redford Union School District #1 and is presented on the same basis of accounting as the basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of OMB Circular A-133.

Note 3 - Subrecipient Awards

Of the federal expenditures presented in the schedule, federal awards were provided to subrecipients as follows:

<u>Program Title/Project Number/Subrecipient Name</u>	<u>CFDA Number</u>	<u>Current Year Cash Transferred to Subrecipients</u>
U.S. Department of Education - Passed through the Michigan Department of Education - Title I:	84.010	
Methodist Children's Home Society		\$ 71,956
St. Peter's Home for Boys		16,168
Christ Child House		<u>27,874</u>
Total Title I - Passed through to subrecipients		<u>\$ 115,998</u>

Note 4 - Grant Section Auditor's Report

Management has utilized Form R-7120 and the cash management system (CMS) Grant Auditor Report in preparing the schedule of expenditures of federal awards. Unreconciled differences, if any, have been disclosed to the auditor.

Redford Union School District # I

Schedule of Findings and Questioned Costs Year Ended June 30, 2009

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major program(s):

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

Type of auditor's report issued on compliance for major program(s): Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? Yes No

Identification of major program(s):

CFDA Numbers	Name of Federal Program or Cluster
84.027, 84.173	Special Education Cluster
84.394	State Fiscal Stabilization Fund Cluster

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? Yes No

Redford Union School District #1

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2009

Section II - Financial Statement Audit Findings

Reference Number	Findings
	None

Section III - Federal Program Audit Findings

Reference Number	Findings
	None