
Wayne County Regional Educational Service
Agency

Federal Awards Supplemental Information
June 30, 2024

Independent Auditor's Reports

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Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2023	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2024	Current Year Cash Transferred to Subrecipients
Clusters:										
Special Education Cluster - U.S. Department of Education - Passed through the Michigan Department of Education:										
Special Education Grants to States:										
IDEA Flowthrough 2122 - LEA	220450-2122	84.027	\$ 57,250,266	\$ 57,111,111	\$ 2,081,480	\$ -	\$ 2,220,635	\$ 139,155	\$ -	\$ 1,692,398
IDEA Flowthrough 2122 - PSA	220450-2122	84.027	15,298,310	14,892,788	464,225	-	869,746	405,521	-	869,707
IDEA Flowthrough 2223 - LEA	230450-2223	84.027	48,582,626	45,766,447	17,655,607	-	20,093,794	2,452,171	13,984	18,541,354
IDEA Flowthrough 2223 - DPS	230450-2223	84.027	14,868,964	10,900,241	-	-	3,968,723	3,968,723	-	3,968,723
IDEA Flowthrough 2223 - PSA	230450-2223	84.027	12,462,934	11,746,068	3,520,868	-	4,213,966	706,100	13,002	4,167,056
IDEA Flowthrough 2324 - LEA	240450-2324	84.027	51,144,949	-	-	-	24,541,595	49,136,557	24,594,962	23,397,753
IDEA Flowthrough 2324 - PSA	240450-2324	84.027	12,393,915	-	-	-	10,178,863	10,178,863	-	10,178,863
IDEA Flowthrough 2324 - DPS	240450-2324	84.027	15,158,052	-	-	-	8,148,502	12,053,287	3,904,785	8,148,502
IDEA General Supervision Grant	240493-GSG	84.027	407,300	-	-	-	379,539	407,300	27,761	-
Total IDEA Flowthrough			227,567,316	140,416,655	23,722,180	-	74,615,363	79,447,677	28,554,494	70,964,356
Special Education Preschool Grants:										
IDEA Preschool 2122	220460-2122	84.173	2,067,522	2,005,920	12,093	-	62,699	50,606	-	39,179
IDEA Preschool 2223	230460-2223	84.173	2,133,976	2,015,233	649,424	-	761,833	118,743	6,334	752,435
IDEA Preschool 2324	240460-2324	84.173	2,182,559	-	-	-	1,147,028	2,017,929	870,901	1,147,028
COVID-19 American Rescue Plan - IDEA Preschool	221285-2122	84.173X	1,228,448	1,118,865	71,259	-	72,431	1,172	-	72,431
Total IDEA Preschool			7,612,505	5,140,018	732,776	-	2,043,991	2,188,450	877,235	2,011,073
Total Special Education Cluster			235,179,821	145,556,673	24,454,956	-	76,659,354	81,636,127	29,431,729	72,975,429
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Department of Health and Human Services - Medical Assistance Program										
	N/A	93.778	1,492,616	816,320	(366,024)	-	1,585,351	1,492,616	(458,759)	1,228,189
Total clusters			236,672,437	146,372,993	24,088,932	-	78,244,705	83,128,743	28,972,970	74,203,618
Other federal awards:										
U.S. Department of Education noncluster programs - Passed through Michigan Department of Education:										
School Improvement Grants:										
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	-	-	(113,761)	113,761	-	-	-	-
Total Title I, School Improvement Grants			191,150	-	(115,204)	115,204	-	-	-	-
Career and Technical Education Basic Grants to States:										
CTE Perkins 22-23	233520-231225	84.048	2,755,446	2,671,042	429,573	-	429,573	-	-	418,143
CTE Perkins 23-24	243520-241225	84.048A	3,631,593	-	-	-	2,817,623	3,523,894	706,271	2,611,964
Total Career and Technical Education Grant			6,387,039	2,671,042	429,573	-	3,247,196	3,523,894	706,271	3,030,107
Special Education - Grants for Infants and Families - IDEA - Infant and Toddler:										
IDEA Early On 2223	231340-2223	84.181	3,236,217	1,714,568	422,514	-	422,514	-	-	-
IDEA Early On 2324	241340-2324	84.181	3,278,653	-	-	-	1,556,126	1,824,243	268,117	-
COVID-19 American Rescue Plan - Early Intervention Services (IDEA)	221283-2122	84.181X	777,378	238,465	6,262	-	423,828	417,566	-	-
Total IDEA - Infant and Toddler			7,292,248	1,953,033	428,776	-	2,402,468	2,241,809	268,117	-

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2024

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2023	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2024	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 Grants to Local Educational Agencies:										
Title I, Part A 22-23 - RAG	231570-2223	84.010A	\$ 12,481,942	\$ 4,168,088	\$ 919,153	\$ -	\$ 2,714,833	\$ 1,795,680	\$ -	\$ 944,797
Title I, Part A 23-24 - RAG	241570-2324	84.010A	12,956,117	-	-	-	4,000,000	6,756,257	2,756,257	1,010,948
Title I, Part A 2223ISD	231562-2223ISD	84.010A	300,000	173,025	48,971	-	160,311	111,340	-	-
Title I, Part A 2324ISD	241562-2324ISD	84.010A	300,000	-	-	-	134,196	-	44,125	-
Total Title I Part A			26,038,059	4,341,113	968,124	-	7,009,340	8,841,598	2,800,382	1,955,745
Title II Part A - Supporting Effective Instruction State Grants:										
Title II, Part A 2223ISD	230512-2223ISD	84.367	500,000	21,080	6,863	-	52,357	45,494	-	-
Title II, Part A 2324ISD	240512-2324ISD	84.367	500,000	-	-	-	286,886	340,353	53,467	-
Total Title II, Part A			1,000,000	21,080	6,863	-	339,243	385,847	53,467	-
Title III - English Language Acquisition State Grants:										
Title III, Part A - English Learners 2023	230580-2223	84.365	494,983	179,348	70,095	-	111,311	41,216	-	72,837
Title III, Part A - English Learners 2024	240580-2324	84.365	500,995	-	-	-	132,353	190,812	58,459	9,280
Total Title III - English Language Acquisition State Grants			995,978	179,348	70,095	-	243,664	232,028	58,459	82,097
Title VII-B - Education for Homeless Children and Youth:										
Title VII-B 22-23 - HSA	232320-2223	84.196	432,755	132,934	24,848	-	82,485	57,637	-	-
Title VII-B 23-24 - HSA	242320-2324	84.196	638,242	-	-	-	154,009	202,471	48,462	-
Total Title VII-B			1,070,997	132,934	24,848	-	236,494	260,108	48,462	-
Student Support and Academic Enrichment Program -										
Title IV - Implementing Effective Use of Technology	230775-2324	84.424A	10,000	1,257	1,257	-	8,379	7,122	-	-
Education Stabilization Fund -										
American Rescue Plan (ARP) - Homeless - ISD Collab Grant:										
COVID-19 ARP - Homeless - 22-23	211000-2223ISD	84.425W	80,000	55,836	55,836	-	68,750	12,914	-	-
COVID-19 ARP - Homeless - 23-24	211000-2324ISD	84.425W	240,000	-	-	-	-	74,964	74,964	-
COVID-19 ARP - Homeless - 21-22	211013-2122	84.425W	871,916	178,250	-	-	150,924	195,383	44,459	-
Total ARP - Homeless - ISD Collab Grant			1,191,916	234,086	55,836	-	219,674	283,261	119,423	-
Striving Readers (Fusion Readers) - Comprehensive Literacy Development:										
Striving Readers 2223ISD	230200-2223ISD	84.371	72,940	43,177	3,520	-	10,005	6,485	-	-
Striving Readers 2324ISD	240200-2324ISD	84.371C	46,250	-	-	-	17,981	33,478	15,497	-
Total Striving Readers			119,190	43,177	3,520	-	27,986	39,963	15,497	-
Total U.S. Department of Education noncluster programs passed through the Michigan Department of Education			44,296,577	9,577,070	1,873,688	115,204	13,734,444	15,815,630	4,070,078	5,067,949
U.S. Department of Health and Human Services -										
Passed through Michigan Department of Education:										
Epidemiology and Laboratory Capacity for Infectious Diseases:										
Healthcare Resource Advocates 22-23	232810-HRA2023	93.323	4,480,000	4,415,021	4,078,054	-	4,143,033	64,979	-	3,837,158
Healthcare Resource Advocates 23-24	242810-HRA2024	93.323	10,720,000	-	-	-	4,660,814	7,762,794	3,101,980	4,079,948
Total Healthcare Resource Advocates			15,200,000	4,415,021	4,078,054	-	8,803,847	7,827,773	3,101,980	7,917,106
ESSA Preschool Development Grants Birth through Five -										
Every Student Succeeds Act/Preschool Development Grants:										
Trusted Advisors 2122	223910-3.622	93.434	32,500	27,550	2,429	-	7,379	4,950	-	5,285
Literacy Support Network Hub 2122	223962-PDGB54.13	93.434	179,000	171,258	30,278	-	38,020	7,742	-	-
Education Development Center First 10 Initiative	233972-PDGB5	94.434	84,575	-	-	-	59,150	59,150	-	-
Total ESSA Preschool Development Grant			296,075	198,808	32,707	-	104,549	71,842	-	5,285

Wayne County Regional Educational Service Agency

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2024

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2023	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2024	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
U.S. Department of Health and Human Services (continued) -										
Passed through Michigan Department of Education (continued):										
Affordable Care Act (ACA) Public Health Training Centers Program -										
MICOACH	X000-W200	93.516	\$ 138,473	\$	\$	\$	\$ 29,549	\$ 29,549	\$	\$
Total U.S. Department of Health and Human Services			15,634,548	4,613,829	4,110,761	-	8,937,945	7,929,164	3,101,980	7,922,391
National Aeronautics and Space Administration - Science:										
NASA Grant 22-23	NNX16AB95A	43.001	457,992	251,873	96,367	-	308,003	211,636	-	19,508
NASA Grant 23-24	NNX16AB95A	43.001	547,476				157,844	237,246	79,402	
Total National Aeronautics and Space Administration Grants			1,005,468	251,873	96,367	-	465,847	448,882	79,402	19,508
U.S. Department of the Treasury -										
Passed through Michigan Department of Education -										
Coronavirus State and Local Fiscal Recovery Funds:										
COVID-19 ARP TRAILS Program	232425	21.027	892,857	267,857	267,857	-	267,857	-	-	-
COVID-19 Coronavirus State Fiscal Recovery Fund (GSRP) 22-23	232390 - GSRP 2223	21.027	1,775,100	1,775,100	1,775,100		1,775,100			1,721,847
Total Coronavirus State and Local Fiscal Recovery Funds			2,667,957	2,042,957	2,042,957		2,042,957			1,721,847
Total federal awards			\$ 300,276,987	\$ 162,858,722	\$ 32,212,705	\$ 115,204	\$ 103,425,898	\$ 107,322,419	\$ 36,224,430	\$ 88,935,313

Wayne County Regional Educational Service Agency

Schedule of Expenditures of Federal Awards Provided to Subrecipients

Year Ended June 30, 2024

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
IDEA Flowthrough:	84.027	
Project number 220450-2122:		
CRESTWOOD SCHOOL DIST		\$ 58,943
FLAT ROCK COMMUNITY		11,014
GROSSE POINTE PUBLIC SCHOOL		58,658
HAMTRAMCK PUBLIC SCHOOLS		2,707
HURON SCHOOL DISTRICT		2,478
LINCOLN PARK		7,109
MELVINDALE-NORTHERN		6,847
NORTHVILLE PUBLIC		160,770
PLYMOUTH-CANTON		900,846
REDFORD UNION		13,632
RIVER ROUGE		6,246
ROMULUS COMMUNITY SCHOOLS		45,923
TAYLOR SCHOOL DISTRICT		208,642
VAN BUREN PUBLIC		1,663
WAYNE-WESTLAND COMM		199,058
WESTWOOD COMMUNITY		7,862
		1,692,398
Total project number 220450-2122		1,692,398
Project number 220450-2122:		
AMERICAN MONTESSORI ACADEMY		25,627
CANTON CHARTER ACADEMY		67,473
CANTON PREPARATORY HIGH SCHOOL		2,247
CHANDLER PARK ACADEMY		60,346
Cornerstone Jefferson-Douglass Academy		1,942
Covenant House Academy Detroit		46,723
DETROIT ACADEMY OF		37,484
DETROIT ACHIEVEMENT ACADEMY		5,705
DETROIT ENTERPRISE ACADEMY		4,391
DETROIT MERIT ACADEMY		270
DETROIT PREMIER ACADEMY		131
DETROIT SERVICE LEARNING ACADEMY		81,357
DOVE ACADEMY OF DETROIT		6,973
FLAGSHIP CHARTER ACADEMY		10,372
GEORGE WASHINGTON CARVER		1,327
HAMTRAMCK CHARTER ACAD		12,544
HENRY FORD ACADEMY		12,243
KEYSTONE CHARTER ACAD		68,660
LEGACY CHARTER ACADEMY		10,712
LINCOLN-KING ADAMS-YOUNG ACADEMY		8,583

Wayne County Regional Educational Service Agency

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

Year Ended June 30, 2024

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
IDEA Flowthrough (continued):	84.027	
Project number 220450-2122 (continued):		
MACDOWELL PREPARATORY ACADEMY		25,175
MADISON-CARVER ACADEMY		862
MARTIN LUTHER KING JR		8,848
METRO CHARTER ACADEMY		19,359
OAKLAND INTERNATIONAL ACADEMY		7,440
Pembroke Academy		56,214
PLYMOUTH EDUC CTR		2,392
PLYMOUTH SCHOLARS CHARTER ACADEMY		20,597
QUEST CHARTER ACADEMY		40,274
SOUTH CANTON SCHOLARS CHARTER ACADEMY		3,609
TAYLOR EXEMPLAR ACADEMY		37,454
TAYLOR PREPARATORY HIGH SCHOOL		32,291
VOYAGEUR ACADEMY		41,064
WARRENDALE CHARTER ACAD		3,457
W-A-Y ACADEMY		64,200
WAY MICHIGAN		37,889
WESTON PREPARATORY		3,472
		<hr/>
Total project number 220450-2122		869,707
Project Number 230450-2223:		
ALLEN PARK PUBLIC SCHOOLS		149,018
CRESTWOOD SCHOOL DIST		216,963
DEARBORN SCHOOL		3,724,268
ECORSE PUBLIC		23,272
FLAT ROCK COMMUNITY		211,646
GARDEN CITY SCH DIST		124,358
GIBRALTAR SCHOOL DIST		581,303
GROSSE ILE TOWNSHIP SCHOOLS		149,755
GROSSE POINTE PUBLIC SCHOOL		356,321
HARPER WOODS SCH DIST		161,777
HURON SCHOOL DISTRICT		180,249
LINCOLN PARK		234,575
MELVINDALE-NORTHERN		329,811
NORTHVILLE PUBLIC		1,457,753
PLYMOUTH-CANTON		3,699,977
REDFORD UNION		294,354
RIVER ROUGE		157,549
RIVERVIEW COMMUNITY		50,129
ROMULUS COMMUNITY SCHOOLS		410,646

Wayne County Regional Educational Service Agency

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

Year Ended June 30, 2024

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
IDEA Flowthrough (continued):	84.027	
Project Number 230450-2223 (continued):		
SOUTH REDFORD SCHOOL		359,937
SOUTHGATE COMMUNITY		907,750
TAYLOR SCHOOL DISTRICT		662,782
TRENTON PUBLIC SCHOOL		117,027
VAN BUREN PUBLIC		1,586,536
WAYNE-WESTLAND COMM		1,035,983
WESTWOOD COMMUNITY		215,988
WOODHAVEN/BROWNSTOWN		854,187
WYANDOTTE PUBLIC SCHOOLS		287,440
		18,541,354
Total for Project Number 230450-2223:		18,541,354
Project Number 230450-2223:		
DETROIT PUBLIC SCHOOLS COMMUNITY DISTRICT		3,968,723
Project Number 230450-2223:		
ACADEMY FOR BUSINESS/TECH		75,097
ADVANCED TECHNOLOGY ACADEMY		53,493
AMERICAN MONTESSORI ACADEMY		8,414
BARACK OBAMA LEADERSHIP ACADEMY		48,216
BRIDGE ACADEMY		1,915
CANTON CHARTER ACADEMY		38,879
CESAR CHAVEZ ACADEMY		293,454
CHANDLER PARK ACADEMY		227,797
CLARA B FORD ACADEMY		29,506
COMMONWEALTH COMM		22,234
COVENANT HOUSE ACADEMY DETROIT		42,300
CREATIVE MONTESSORI ACADEMY		119,569
DAVID ELLIS ACADEMY		25,256
DAVID ELLIS ACADEMY-WEST		28,959
DETROIT ACADEMY OF		139,662
DETROIT ACHIEVEMENT ACADEMY		5,871
DETROIT EDISON PUBLIC SCHOOL		107,518
DETROIT LEADERSHIP ACADEMY		8,269
DETROIT PUBLIC SAFETY ACADEMY		33,763
DETROIT SERVICE LEARNING ACADEMY		87,928
DISCOVERY CREATIVE PATHWAYS		78,875
DOVE ACADEMY OF DETROIT		66,980
FLAGSHIP CHARTER ACADEMY		41,699

Wayne County Regional Educational Service Agency

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

Year Ended June 30, 2024

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
IDEA Flowthrough (continued):	84.027	
Project Number 230450-2223 (continued):		
FRONTIER INTERNATIONAL ACADEMY		22,617
GEORGE CROCKETT ACAD		28,698
GEORGE WASHINGTON CARVER		66,584
GLOBAL HEIGHTS ACADEMY		9,949
HANLEY INTERNATIONAL		131,823
HENRY FORD ACADEMY		66,559
HIGHLAND PARK PUBLIC SCHOOL ACADEMY		50,512
HOPE OF DETROIT ACAD		64,748
INKSTER PREPARATORY ACADEMY		30,799
IVYWOOD CLASSICAL ACADEMY		29,344
JALEN ROSE LEADERSHIP ACADEMY		2,949
KIPP DETROIT IMANI ACADEMY		2,296
LINCOLN-KING ADAMS-YOUNG ACADEMY		18,146
MADISON-CARVER ACADEMY		7,945
MARTIN LUTHER KING JR		26,917
MARVIN L. WINANS ACADEMY		29,848
METRO CHARTER ACADEMY		4,567
NEW PARADIGM COLLEGE PREP		29,848
NEW PARADIGM GLAZER-LOVING ACADEMY		58,351
OAKLAND INTERNATIONAL ACADEMY		25,397
OLD REDFORD ACADEMY		97,159
PATHWAYS ACADEMY		27,552
PLYMOUTH SCHOLARS CHARTER ACADEMY		35,724
QUEST CHARTER ACADEMY		196,668
REGENT PARK SCHOLARS CHARTER ACADEMY		63,244
RIVER HEIGHTS ACADEMY		38,181
RUTHERFORD WINANS ACADEMY		43,624
SER YOUTHBUILD LEARNING ACADEMY		2,296
SOUTH CANTON SCHOLARS CHARTER ACADEMY		50,906
STAR INTL ACADEMY		78,900
SUMMIT ACADEMY NORTH		97,659
TAYLOR EXEMPLAR ACADEMY		48,597
TAYLOR PREPARATORY HIGH SCHOOL		21,892
THE DEARBORN ACADEMY		6,209
TIPTON ACADEMY		139,268
TRILLIUM ACADEMY		199,358
UNIVERSAL ACADEMY		21,711
UNIVERSAL LEARNING ACADEMY		13,050
UNIVERSITY YES ACADEMY		68,880
VISTA MEADOWS ACADEMY		52,808

Wayne County Regional Educational Service Agency

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

Year Ended June 30, 2024

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
IDEA Flowthrough (continued):	84.027	
Project Number 230450-2223 (continued):		
VOYAGEUR ACADEMY		182,335
WARRENDALE CHARTER ACAD		13,295
W-A-Y ACADEMY		36,736
WAY MICHIGAN		36,736
WEST VILLAGE ACADEMY		32,033
WESTFIELD CHARTER ACADEMY		268,684
		4,167,056
Total for Project Number 230450-2223:		
Project Number 240450-2324:		
ALLEN PARK PUBLIC SCHOOLS		1,012,767
CRESTWOOD SCHOOL DIST		490,071
DEARBORN HEIGHTS		468,573
DEARBORN SCHOOL		857,075
ECORSE PUBLIC		248,821
FLAT ROCK COMMUNITY		477,179
GARDEN CITY SCH DIST		1,006,080
GIBRALTAR SCHOOL DIST		772,073
GROSSE POINTE PUBLIC SCHOOL		1,679,733
HARPER WOODS SCH DIST		249,810
HURON SCHOOL DISTRICT		683,909
LINCOLN PARK		1,735,021
LIVONIA PUBLIC SCHOOLS		4,175,824
MELVINDALE-NORTHERN		230,743
REDFORD UNION		866,087
RIVER ROUGE		245,583
RIVERVIEW COMMUNITY		643,236
ROMULUS COMMUNITY SCHOOLS		574,064
SOUTH REDFORD SCHOOL		709,289
SOUTHGATE COMMUNITY		823,460
TRENTON PUBLIC SCHOOL		562,646
VAN BUREN PUBLIC		910,973
WAYNE-WESTLAND COMM		2,540,169
WESTWOOD COMMUNITY		293,755
WOODHAVEN/BROWNSTOWN		1,140,812
		23,397,753
Total for Project Number 240450-2324:		
Project Number 240450-2324:		
DETROIT PUBLIC SCHOOLS COMMUNITY DISTRICT		10,178,863

Wayne County Regional Educational Service Agency

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

Year Ended June 30, 2024

Program Title/Project Number/Subrecipient Name	Assistance Listing	
	Number	Cash Transferred
IDEA Flowthrough (continued):	84.027	
Project Number 240450-2324:		
ACADEMY FOR BUSINESS/TECH		124,969
ACHIEVE CHARTER ACADEMY		108,804
ADVANCED TECHNOLOGY ACADEMY		129,745
AMERICAN INTERNATIONAL ACADEMY		182,981
BARACK OBAMA LEADERSHIP ACADEMY		22,499
BRANCH LINE SCHOOL		40,679
BRIDGE ACADEMY		93,760
CANIFF LIBERTY ACADEMY		35,160
CANTON CHARTER ACADEMY		93,676
CANTON PREPARATORY HIGH SCHOOL		117,200
CAPSTONE ACADEMY CHARTER SCHOOL		32,816
CESAR CHAVEZ ACADEMY		315,785
CORNERSTONE JEFFERSON-DOUGLASS ACADEMY		83,460
CREATIVE MONTESSORI ACADEMY		232,147
DAVID ELLIS ACADEMY-WEST		40,827
DETROIT ACHIEVEMENT ACADEMY		187,520
DETROIT COMMUNITY SCHOOLS, A PUBLIC SCHOOL ACADEMY		121,888
DETROIT ENTERPRISE ACADEMY		146,504
DETROIT INNOVATION ACADEMY		68,807
DETROIT LEADERSHIP ACADEMY		176,506
DETROIT MERIT ACADEMY		117,980
DETROIT PREMIER ACADEMY		96,253
DETROIT SERVICE LEARNING ACADEMY		84,197
DISCOVERY CREATIVE PATHWAYS		150,016
DOVE ACADEMY OF DETROIT		72,194
ESCUELA AVANCEMOS ACADEMY		65,632
FLAGSHIP CHARTER ACADEMY		75,278
Fostering Leadership Academy		35,160
FRONTIER INTERNATIONAL ACADEMY		44,536
GEORGE CROCKETT ACAD		28,253
GEORGE WASHINGTON CARVER		60,262
GLOBAL HEIGHTS ACADEMY		51,568
HAMTRAMCK CHARTER ACAD		51,568
HOPE ACADEMY		67,296
HOPE OF DETROIT ACAD		223,109
IVYWOOD CLASSICAL ACADEMY		46,901
JALEN ROSE LEADERSHIP ACADEMY		98,448
KEYSTONE CHARTER ACAD		99,199
LEGACY CHARTER ACADEMY		81,143
LINCOLN-KING ADAMS-YOUNG ACADEMY		138,885

Wayne County Regional Educational Service Agency

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

Year Ended June 30, 2024

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
IDEA Flowthrough (continued):	84.027	
Project Number 240450-2324 (continued):		
MADISON-CARVER ACADEMY		93,950
METRO CHARTER ACADEMY		79,673
MICHIGAN EDUCATIONAL CHOICE CENTER		24,353
OAKLAND INTERNATIONAL ACADEMY		97,766
OLD REDFORD ACADEMY		158,824
PEMBROKE ACADEMY		41,510
PLYMOUTH EDUC CTR		35,085
PLYMOUTH SCHOLARS CHARTER ACADEMY		111,286
QUEST CHARTER ACADEMY		148,640
REGENT PARK SCHOLARS CHARTER ACADEMY		90,027
RIVERSIDE ACADEMY		84,384
SER YOUTHBUILD LEARNING ACADEMY		2,344
SOUTH CANTON SCHOLARS CHARTER ACADEMY		147,288
STAR INTL ACADEMY		214,575
SUMMIT ACADEMY NORTH		534,730
TAYLOR EXEMPLAR ACADEMY		72,442
TAYLOR PREPARATORY HIGH SCHOOL		132,112
THE DEARBORN ACADEMY		64,120
THE JAMES & GRACE LEE BOGGS SCHOOL		62,606
UNIVERSAL ACADEMY		95,449
UNIVERSAL LEARNING ACADEMY		142,451
UNIVERSITY PREPARATORY ACADEMY		464,112
UNIVERSITY PREPARATORY ACADEMY ART & DESIGN SCHOOL		343,055
UNIVERSITY PREPARATORY SCIENCE & MATH		229,712
VISTA MEADOWS ACADEMY		6,905
WARRENDALE CHARTER ACAD		137,028
WASHINGTON-PARKS ACADEMY		75,553
W-A-Y ACADEMY		40,188
WAY MICHIGAN		32,977
WESTFIELD CHARTER ACADEMY		263,654
WESTON PREPARATORY		78,092
Total for Project Number 240450-2324:		8,148,502
Total IDEA Flowthrough	84.027	70,964,356
IDEA Preschool:	84.173	
Project number 220460-2122:		
DEARBORN HEIGHTS		15,573
GROSSE POINTE PUBLIC SCHOOL		1,488

Wayne County Regional Educational Service Agency

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

Year Ended June 30, 2024

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
IDEA Preschool (continued):	84.173	
Project number 220460-2122 (continued):		
NORTHVILLE PUBLIC		503
REDFORD UNION		10,102
WAYNE-WESTLAND COMM		11,513
		<hr/>
Total Project number 220460-2122:		39,179
Project number 230460-2223:		
CRESTWOOD SCHOOL DIST		3,153
DEARBORN HEIGHTS		669
DEARBORN SCHOOL		36,761
DETROIT PS COMMUNITY DISTRICT		12,691
GROSSE POINTE PUBLIC SCHOOL		18,632
HARPER WOODS SCH DIST		1,200
HURON SCHOOL DISTRICT		44,959
LINCOLN PARK		9,868
LIVONIA PUBLIC SCHOOLS		905
MELVINDALE-NORTHERN		1,574
NORTHVILLE PUBLIC		81,878
PLYMOUTH-CANTON		161,670
REDFORD UNION		33,285
ROMULUS COMMUNITY SCHOOLS		11,383
SOUTH REDFORD SCHOOL		6,801
SOUTHGATE COMMUNITY		32,878
TAYLOR SCHOOL DISTRICT		102,708
TRENTON PUBLIC SCHOOL		4,344
VAN BUREN PUBLIC		81,786
WAYNE-WESTLAND COMM		48,239
WESTWOOD COMMUNITY		16,167
WOODHAVEN/BROWNSTOWN		33,382
WYANDOTTE PUBLIC SCHOOLS		7,502
		<hr/>
Total project number 230460-2223		752,435
Project number 240460-2324:		
ALLEN PARK PUBLIC SCHOOLS		38,226
CRESTWOOD SCHOOL DIST		23,286
DEARBORN HEIGHTS		29,916
DETROIT PS COMMUNITY DISTRICT		246,961
GARDEN CITY SCH DIST		44,731
GROSSE POINTE PUBLIC SCHOOL		90,277

Wayne County Regional Educational Service Agency

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

Year Ended June 30, 2024

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
IDEA Preschool (continued):	84.173	
Project number 240460-2324 (continued):		
HURON SCHOOL DISTRICT		68,921
LINCOLN PARK		61,853
LIVONIA PUBLIC SCHOOLS		236,357
PLYMOUTH-CANTON		157,890
REDFORD UNION		19,956
ROMULUS COMMUNITY SCHOOLS		13,986
SOUTH REDFORD SCHOOL		22,860
SOUTHGATE COMMUNITY		29,048
TRENTON PUBLIC SCHOOL		9,099
WESTWOOD COMMUNITY		11,483
WOODHAVEN/BROWNSTOWN		42,178
Total project number 240460-2324		1,147,028
Project number 221285-2122:	84.173X	
HURON SCHOOL DISTRICT		44,360
LIVONIA PUBLIC SCHOOLS		1,172
REDFORD UNION		5,389
ROMULUS COMMUNITY SCHOOLS		12,906
WESTWOOD COMMUNITY		8,604
Total project number 231285-2122		72,431
Total IDEA Preschool	84.173, 84.173X	2,011,073
Medicaid Assistance Program	93.778	
ALLEN PARK PUBLIC SCHOOLS		25,603
CRESTWOOD SCHOOL DIST		28,157
DEARBORN HEIGHTS		18,135
DEARBORN SCHOOL		111,687
ECORSE PUBLIC		7,651
FLAT ROCK COMMUNITY		13,851
GARDEN CITY SCH DIST		55,525
GIBRALTAR SCHOOL DIST		16,681
GROSSE ILE TOWNSHIP SCHOOLS		12,677
GROSSE POINTE PUBLIC SCHOOL		55,053
HAMTRAMCK PUBLIC SCHOOLS		19,938
HARPER WOODS SCH DIST		10,262
HURON SCHOOL DISTRICT		15,193
LINCOLN PARK		103,753

Wayne County Regional Educational Service Agency

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

Year Ended June 30, 2024

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
Medicaid Assistance Program (continued):	93.778	
LIVONIA PUBLIC SCHOOLS		58,785
MELVINDALE-NORTHERN		32,270
NORTHVILLE PUBLIC		57,804
PLYMOUTH-CANTON		82,191
REDFORD UNION		32,351
RIVER ROUGE		6,562
RIVERVIEW COMMUNITY		8,978
ROMULUS COMMUNITY SCHOOLS		9,739
SOUTH REDFORD SCHOOL		16,895
SOUTHGATE COMMUNITY		39,411
TAYLOR SCHOOL DISTRICT		51,337
TRENTON PUBLIC SCHOOL		26,778
TRILLIUM ACADEMY		353
VAN BUREN PUBLIC		28,574
WAYNE-WESTLAND COMM		136,727
WESTWOOD COMMUNITY		15,166
WOODHAVEN/BROWNSTOWN		67,605
WYANDOTTE PUBLIC SCHOOLS		62,497
Total Medicaid Assistance Program	93.778	1,228,189
Perkins Career and Technical Education	84.048	
Project number 233520-231225:		
ALLEN PARK PUBLIC SCHOOLS		300
CHANDLER PARK ACADEMY		49,176
DEARBORN HEIGHTS		2,170
DEARBORN SCHOOL		44,189
HAMTRAMCK PUBLIC SCHOOLS		12,903
HARPER WOODS SCH DIST		22,881
HURON SCHOOL DISTRICT		93,398
LINCOLN PARK		11,009
LIVONIA PUBLIC SCHOOLS		19,494
MELVINDALE-NORTHERN		54,925
PLYMOUTH-CANTON		66,466
ROMULUS COMMUNITY SCHOOLS		2,684
TAYLOR SCHOOL DISTRICT		28,070
WAYNE-WESTLAND COMM		10,478
Total Project number 233520-231225:		418,143

Wayne County Regional Educational Service Agency

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

Year Ended June 30, 2024

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
Perkins Career and Technical Education (continued):	84.048	
Project number 243520-241225:		
ALLEN PARK PUBLIC SCHOOLS		87,458
CHANDLER PARK ACADEMY		49,608
DEARBORN HEIGHTS		46,462
DEARBORN SCHOOL		329,961
GARDEN CITY SCH DIST		75,493
HAMTRAMCK PUBLIC SCHOOLS		6,299
HARPER WOODS SCH DIST		43,250
HURON SCHOOL DISTRICT		756,103
LINCOLN PARK		133,961
LIVONIA PUBLIC SCHOOLS		322,167
MELVINDALE-NORTHERN		31,233
PLYMOUTH-CANTON		336,624
TAYLOR SCHOOL DISTRICT		144,072
VAN BUREN PUBLIC		39,374
WAYNE-WESTLAND COMM		209,899
Total Project number 243520-241225		2,611,964
Total Career and Technical Education Grant	84.048	3,030,107
Title I Part A	84.010	
Project number 231570-2223		
AMERICAN INTERNATIONAL ACADEMY		95,893
CLARA B FORD ACADEMY		42,583
DETROIT LEADERSHIP ACADEMY		55,010
HAMTRAMCK PUBLIC SCHOOLS		153,890
JOY PREP ACADEMY		75,000
PATHWAYS ACADEMY		19,750
PLYMOUTH-CANTON		8,004
RIVER ROUGE		180,000
TAYLOR SCHOOL DISTRICT		160,000
W-A-Y ACADEMY		154,667
Total Project 231570-2223		944,797
Project number 241570-2324		
AMERICAN INTERNATIONAL ACADEMY		178,319
BARACK OBAMA LEADERSHIP ACADEMY		182,944
DETROIT ACADEMY OF		71,089
FLAT ROCK COMMUNITY		143,894

Wayne County Regional Educational Service Agency

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

Year Ended June 30, 2024

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
Title I Part A (continued):	84.010	
Project number 241570-2324 (continued):		
GEORGE WASHINGTON CARVER		46,573
JOY PREP ACADEMY		96,733
RIVER ROUGE		23,961
SOUTH REDFORD SCHOOL		144,613
W-A-Y ACADEMY		62,719
WAY MICHIGAN		21,320
WESTFIELD CHARTER ACADEMY		38,783
Total Project 241570-2324		1,010,948
Total Title 1 Part A	84.010	1,955,745
Title III - English Language Acquisition Grant	84.365	
Project number 230580-2223		
ALLEN PARK PUBLIC SCHOOLS		15,092
AMERICAN MONTESSORI ACADEMY		1,102
ECORSE PUBLIC		9,917
FLAT ROCK COMMUNITY		2,150
GIBRALTAR SCHOOL DIST		3,852
GLOBAL HEIGHTS ACADEMY		2,184
Global Tech Academy		2,945
GROSSE ILE TOWNSHIP SCHOOLS		647
GROSSE POINTE PUBLIC SCHOOL		5,402
HARPER WOODS SCH DIST		1,500
HENRY FORD ACADEMY		4,773
SUMMIT ACADEMY NORTH		5,722
TRENTON PUBLIC SCHOOL		2,474
TRILLIUM ACADEMY		1,176
W-A-Y ACADEMY		3,445
WESTWOOD COMMUNITY		10,456
Total Project 230580-2223		72,837
Project number 240580-2324		
Creative Montessori Academy		9,260
Total Title III - English Language Acquisition Grant	84.365	82,097

Wayne County Regional Educational Service Agency

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

Year Ended June 30, 2024

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Cash Transferred
Healthcare Resource Advocates	93.323	
Project 232810-HRA2023		
ALLEN PARK PUBLIC SCHOOLS		112,000
DEARBORN SCHOOL		560,000
DETROIT LEADERSHIP ACADEMY		112,000
DETROIT PS COMMUNITY DISTRICT		925,158
FOSTERING LEADERSHIP ACADEMY		112,000
HARPER WOODS SCH DIST		336,000
MELVINDALE-NORTHERN		224,000
NORTHVILLE PUBLIC		336,000
PLYMOUTH-CANTON		1,120,000
Total Project 232810-HRA2023		3,837,158
Project 242810-HRA2024		
ADVANCED TECHNOLOGY ACADEMY		75,600
ALLEN PARK PUBLIC SCHOOLS		67,299
DEARBORN HEIGHTS		29,455
DEARBORN SCHOOL		854,508
DETROIT ACADEMY OF		17,628
DETROIT PS COMMUNITY DISTRICT		2,045,939
HARPER WOODS SCH DIST		359,092
PATHWAYS ACADEMY		14,790
SUMMIT ACADEMY NORTH		30,878
WAYNE-WESTLAND COMM		584,759
Total Project 242810-HRA2024		4,079,948
Total Healthcare Resource Advocates	93.323	7,917,106
ESSA Preschool Development Grants Birth through Five:	93.434	
Project 223910-3.622		
Everybody Ready		5,285
National Aeronautics and Space Administration Grants	43.001	
Project NNX16AB95A-2223		
WILDFOWL TRUST OF NORTH AMERICA		19,508
GSRP State Fiscal Recovery Funds:	21.027	
Project 232390 - GSRP 2223		
DETROIT PS COMMUNITY DISTRICT		1,721,847
Total federal awards provided to subrecipients		\$ 88,935,313

Wayne County Regional Educational Service Agency

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

Year Ended June 30, 2024

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 107,889,007
Revenue deferred in prior 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>\$ 107,322,419</u>

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Wayne County Regional Educational Service Agency (the "Agency") under programs of the federal government for the year ended June 30, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the 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.

Note 4 - Adjustments and Transfers

During the year ended June 30, 2024, there were adjustments recorded to recognize revenue for grants funds received in a prior year.

Wayne County Regional Educational Service Agency

Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported
- Noncompliance material to financial statements noted? _____ Yes X None reported

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported
- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? _____ Yes X No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
84.027, 84.173, 84.173X 84.010A	Special Education Cluster Title 1, Part A	Unmodified 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