

Battle Creek Public Schools

**Federal Awards
Supplemental Information
June 30, 2016**

Battle Creek Public Schools

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

Independent Auditor's Report

To the Board of Education
Battle Creek Public Schools

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Battle Creek Public Schools (the "School District") as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We issued our report thereon dated October 27, 2016 which contained unmodified opinions on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statement that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 27, 2016

The accompanying schedule of expenditures of federal awards is presented for the purpose 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Moran, PLLC

October 27, 2016



Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To Management and the Board of Education
Battle Creek Public Schools

We have audited, in accordance with 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 Battle Creek Public Schools (the "School District") as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 27, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Battle Creek Public Schools' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control that we consider to be a material weaknesses and a certain deficiency that we consider to be a significant deficiency.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a material weaknesses. See Finding 2016-001 in the accompanying schedule of findings and questioned costs.

To Management and the Board of Education
Battle Creek Public Schools

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a significant deficiency. See Finding 2016-002 in the accompanying schedule of findings and questioned costs.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Battle Creek 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*.

Battle Creek Public Schools' Response to Findings

Battle Creek Public Schools' responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Battle Creek Public Schools' responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

Plante & Moran, PLLC

October 27, 2016

Report on Compliance for the Major Federal Program;
Report on Internal Control Over Compliance
Independent Auditor's Report

To the Board of Education
Battle Creek Public Schools

Report on Compliance for the Major Federal Program

We have audited Battle Creek Public Schools' (the "School District") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on its major federal program for the year ended June 30, 2016. Battle Creek Public Schools' major federal program is 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 the requirements of laws, regulations, contracts, and grants applicable to its federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Battle Creek 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* (the "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 Battle Creek 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 of Battle Creek Public Schools' compliance.

To the Board of Education
Battle Creek Public Schools

Opinion on Each Major Federal Program

In our opinion, Battle Creek 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 its major federal program for the year ended June 30, 2016.

Report on Internal Control Over Compliance

Management of Battle Creek 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 Battle Creek 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 School District's 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.

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 27, 2016

Battle Creek Public Schools

Schedule of Expenditures of Federal Awards Year Ended June 30, 2016

Program Title/Project Number/Subrecipient Name	CFDA Number	Project/Grant Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2015	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2016
Clusters:									
Child Nutrition Cluster -									
U.S. Department of Agriculture - Passed through the Michigan Department of Education:									
Noncash assistance (commodities) - Food Distribution - Entitlement Commodities - 2015-2016	10.555	N/A	\$ 227,316	\$ -	\$ -	\$ -	\$ 227,316	\$ 227,316	\$ -
Cash assistance:									
National School Breakfast Program:	10.553								
2014-2015		151970	888,749	781,265	31,893	-	139,377	107,484	-
2015-2016		161970	1,074,988	-	-	-	1,018,779	1,074,988	56,209
Total National School Breakfast Program			1,963,737	781,265	31,893	-	1,158,156	1,182,472	56,209
National School Lunch Program:	10.555								
2014-2015		151960	2,059,584	1,862,331	64,569	-	261,822	197,253	-
2015-2016		161960	1,866,129	-	-	-	1,780,383	1,866,129	85,746
Total National School Lunch Program			3,925,713	1,862,331	64,569	-	2,042,205	2,063,382	85,746
Summer Food Service Program:	10.559								
2014-2015		140900	137,730	137,730	19,289	-	19,289	-	-
2014-2015		141900	12,857	12,857	1,654	-	1,654	-	-
2015-2016		150900	105,679	-	-	-	105,679	105,679	-
2015-2016		151900	9,036	-	-	-	9,036	9,036	-
Total Summer Food Service Program			265,302	150,587	20,943	-	135,658	114,715	-
Cash assistance subtotal			6,154,752	2,794,183	117,405	-	3,336,019	3,360,569	141,955
Total Child Nutrition Cluster			6,382,068	2,794,183	117,405	-	3,563,335	3,587,885	141,955

Battle Creek Public Schools

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2016

Program Title/Project Number/Subrecipient Name	CFDA Number	Project/Grant Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2015	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2016
Clusters (Continued):									
School Improvement Grant Cluster -									
U.S. Department of Education:									
Passed through the Michigan Department of Education -									
School Improvement Grant:									
	84.377A								
2014-2015		131761-1415	\$ 1,512,511	\$ 626,287	\$ 163,927	\$ -	\$ 430,162	\$ 266,235	\$ -
2015-2016		131762-1516	1,209,600	-	-	-	698,448	906,282	207,834
Total School Improvement Grant			2,722,111	626,287	163,927	-	1,128,610	1,172,517	207,834
Passed through Western Michigan University -									
Turnaround School Leaders Program:									
	84.377B								
2014-2015		N/A	153,200	53,323	53,323	-	153,200	99,877	-
2015-2016		N/A	358,700	-	-	-	-	79,944	79,944
Total Turnaround School Leaders Program			511,900	53,323	53,323	-	153,200	179,821	79,944
Total School Improvement Grant Cluster			3,234,011	679,610	217,250	-	1,281,810	1,352,338	287,778
SNAP Cluster - U.S Department of Agriculture -									
Passed through the Calhoun Intermediate School District -									
Supplemental Nutrition Assistance Program -									
	10.551								
2015-2016		N/A	103	-	-	-	103	103	-
Total federal program clusters			9,616,182	3,473,793	334,655	-	4,845,248	4,940,326	429,733
Other federal awards:									
U.S. Department of Education:									
Passed through the Michigan Department of Education:									
Title I, Part A:									
	84.010								
2014-2015		151530-1415	2,921,708	1,733,514	567,728	-	1,755,922	1,188,194	-
2015-2016		161530-1516	2,985,559	-	-	-	1,335,147	1,829,551	494,404
Total Title I Part A			5,907,267	1,733,514	567,728	-	3,091,069	3,017,745	494,404

Battle Creek Public Schools

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2016

Program Title/Project Number/Subrecipient Name	CFDA Number	Project/Grant Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2015	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2016
Other federal awards (Continued):									
U.S. Department of Education (Continued):									
Passed through the Michigan Department of Education (Continued):									
Adult Education:									
	84.002A								
2014-2015		151130-151287	\$ 40,000	\$ 22,541	\$ 19,753	\$ -	\$ 19,753	\$ -	\$ -
2014-2015		151190-151287	14,000	13,032	11,862	-	11,862	-	-
2015-2016		161120-165287	18,000	-	-	-	16,956	18,000	1,044
2015-2016		161130-161287	91,000	-	-	-	67,338	85,603	18,265
2015-2016		161190-161287	14,000	-	-	-	14,000	14,000	-
Total Adult Education			177,000	35,573	31,615	-	129,909	117,603	19,309
Title I Part D:									
	84.013								
2013-2014		141700-1314	36,222	27,633	27,633	-	31,253	3,620	-
2014-2015		151700-1415	33,712	-	-	-	21,716	25,627	3,911
2015-2016		161700-1516	41,899	-	-	-	-	-	-
Total Title I, Part D			111,833	27,633	27,633	-	52,969	29,247	3,911
Title II Part A - Improving Teacher Quality:									
	84.367								
2014-2015		150520-1415	841,840	603,852	154,540	-	320,103	165,563	-
2015-2016		160520-1516	841,728	-	-	-	473,768	537,455	63,687
Total Improving Teacher Quality			1,683,568	603,852	154,540	-	793,871	703,018	63,687
Title III - English Language Acquisition:									
	84.365A								
2014-2015		150580-1415	50,481	20,683	-	-	29,798	29,798	-
2015-2016		160580-1516	51,470	-	-	-	51,470	51,470	-
Total English Language Acquisition			101,951	20,683	-	-	81,268	81,268	-
21st Century Community Learning Centers:									
	84.287C								
2014-2015		152110-H-09876	540,000	392,459	95,939	-	95,939	-	-
2014-2015		152110-I-14035	540,000	343,576	99,384	-	99,384	-	-
2015-2016		162110-H-13006	540,000	-	-	-	515,676	540,000	24,324
2015-2016		162110-I-14035	540,000	-	-	-	387,347	540,000	152,653
Total 21st Century Community Learning Centers			2,160,000	736,035	195,323	-	1,098,346	1,080,000	176,977
Total U.S. Department of Education noncluster programs passed through the Michigan Department of Education			10,141,619	3,157,290	976,839	-	5,247,432	5,028,881	758,288

See Notes to Schedule of Expenditures of Federal Awards.

Battle Creek Public Schools

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2016

Program Title/Project Number/Subrecipient Name	CFDA Number	Project/Grant Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2015	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2016
Other federal awards (Continued):									
U.S. Department of Education (Continued):									
Passed through Western Michigan University -									
Title II B - School Leadership 2014-2015	84.363	N/A	\$ 10,553	\$ 1,500	\$ 1,500	\$ -	\$ 3,937	\$ 2,437	\$ -
Total U.S. Department of Education noncluster programs			10,152,172	3,158,790	978,339	-	5,251,369	5,031,318	758,288
U.S. Department of Agriculture:									
Passed through the Calhoun Intermediate School District -									
Child Care Food Program:									
2014-2015	10.558	151920	117,738	117,738	-	-	-	-	-
2014-2015		152010	8,796	8,796	-	-	-	-	-
2015-2016		161920	140,406	-	-	-	138,324	140,406	2,082
2015-2016		162010	9,943	-	-	-	9,794	9,943	149
Total U.S. Department of Agriculture noncluster programs passed through the Calhoun Intermediate School District			276,883	126,534	-	-	148,118	150,349	2,231
Passed through the Michigan Department of Education:									
Child Nutrition Discretionary Grant									
Child Nutrition Discretionary Grant	10.579	141990-1314	121,500	-	-	-	121,500	121,500	-
Fresh Fruit and Vegetable Program:									
2014-2015	10.582	150950	148,400	125,605	44,420	-	44,420	-	-
2015-2016		160950	114,950	-	-	-	109,392	112,657	3,265
Total Fresh Fruit and Vegetable Program			263,350	125,605	44,420	-	153,812	112,657	3,265
Total U.S. Department of Agriculture noncluster programs			661,733	252,139	44,420	-	423,430	384,506	5,496
Total federal awards			<u>\$ 20,430,087</u>	<u>\$ 6,884,722</u>	<u>\$ 1,357,414</u>	<u>\$ -</u>	<u>\$ 10,520,047</u>	<u>\$ 10,356,150</u>	<u>\$ 1,193,517</u>

Battle Creek Public Schools

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2016

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Battle Creek Public Schools under programs of the federal government for the year ended June 30, 2016. 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 Battle Creek Public Schools, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Battle Creek Public Schools. The School District did not have any payments to subrecipients during the reporting period.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the on the same basis of accounting as the basic financial statements. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87 or the Uniform Guidance. 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. Pass-through entity identifying numbers are presented where available.

The School District has not elected to use the 10-percent *de minimus* indirect cost rate to recover indirect costs as allowed under the Uniform Guidance.

Note 3 - Grant Auditor Report

Management has utilized 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.

Note 4 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance. The grantee received no noncash assistance during the year ended June 30, 2016 that is not included on the schedule of expenditures of federal awards.

Battle Creek Public Schools

Schedule of Findings and Questioned Costs Year Ended June 30, 2016

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 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 programs:

- 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 programs: Unmodified

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

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.555, 10.553, 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? Yes No

Battle Creek Public Schools

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2016

Section II - Financial Statement Audit Findings

Reference Number	Finding
2016-001	<p>Finding Type - Material weakness</p> <p>Criteria - The School District is responsible for preparing timely reconciliations of account balances so that supporting records agree to and support the balances reported in the financial statements.</p> <p>Condition - During our audit, it was identified that timely reconciliations were not prepared for various accounts, resulting in the School District not being able to provide accurate information on a timely basis.</p> <p>Context - The School District recorded multiple journal entries during the course of the audit to adjust account balances to agree to supporting documentation.</p> <p>Cause - The School District did not prepare timely account reconciliations.</p> <p>Effect - Significant misstatements could occur within the accounting data and not be identified on a timely basis.</p> <p>Recommendation - We recommend the School District implement procedures to ensure accounts are reconciled to supporting documents in a timely manner.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The School District will implement procedures to ensure accounts will be reconciled to supporting records on a timely basis so the School District will have accurate financial information.</p>

Reference Number	Finding
2016-002	<p>Finding Type - Significant deficiency</p> <p>Criteria - The School District is responsible for monitoring and updating the bank's listing of school district employees with check signing authority on a regular basis and when users are either added or removed from the School District.</p> <p>Condition - During our audit, it was identified that a school district employee who had been terminated in June 2016, still had check signing authority at the bank in October 2016.</p>

Battle Creek Public Schools

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2016

Section II - Financial Statement Audit Findings (Continued)

Reference Number	Finding
2016-002 (Cont.)	<p>Context - In June 2016, an employee of the School District with check signing authority at the bank was terminated. In the process of reviewing the bank's list of school district employees authorized with check signing authority in October 2016, the School District identified the one employee terminated in June 2016 was still on the listing of authorized check signers.</p> <p>Cause - The School District did not monitor and update the bank's listing of school district employees with check signing authority for terminated employees on a timely basis.</p> <p>Effect - Significant misappropriations of cash could occur and not be identified on a timely basis.</p> <p>Recommendation - We recommend the School District monitor the list of school district employees with check signing authority on a regular basis, and update it immediately for any employee on the list who has been terminated.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The School District will implement a procedure to monitor the listing of school district employees with check signing authority at the bank on a quarterly basis, and implement a procedure to update the user listing immediately upon a user's termination.</p>

Section III - Federal Program Audit Findings

None

Battle Creek Public Schools

Summary Schedule of Prior Audit Findings Year Ended June 30, 2016

Prior Year Finding Number	Fiscal Year in which the Finding Initially Occurred	Federal Program, CFDA Number, and Name	Original Finding Description	Status/Partial Corrective Action (as applicable)	Planned Corrective Action (if finding not corrected)
2015-001	2015	N/A	During the audit it was identified that timely reconciliations were not prepared for various accounts, resulting in the School District recording journal entries after the trial balance was provided to the auditors.	Uncorrected	The School District will reconcile the balance sheet accounts on a specific schedule depending on the particular account. Payroll withholding accounts will be reconciled on a monthly basis if not biweekly. Other accounts within the balance sheet could be reconciled monthly or quarterly depending on the account itself.
2015-002	2015	84.287 21st Century Community Learning Centers	The School District was not able to provide documentation to support that they conducted timely consultations with nonpublic school officials to offer 21st Century Community Learning services to educationally deprived children who reside within the district.	Corrected	N/A