

**KELLOGGSVILLE
PUBLIC SCHOOLS**
Kent County, Michigan

Additional Reports Required by
the Uniform Guidance

For the year ended June 30, 2023

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KELLOGGSVILLE PUBLIC SCHOOLS

For the year ended June 30, 2023

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**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***

September 18, 2023

The Board of Education
Kelloggsville Public Schools
Kent County, 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 Kelloggsville Public Schools, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Kelloggsville Public Schools' basic financial statements, and have issued our report thereon dated September 18, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kelloggsville 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 Kelloggsville Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Kelloggsville 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Kelloggsville 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.



Certified Public Accountants
Grand Rapids, Michigan

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

September 18, 2023

The Board of Education
Kelloggsville Public Schools
Kent County, Michigan

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Kelloggsville Public Schools' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Kelloggsville Public Schools' major federal programs for the year ended June 30, 2023. Kelloggsville Public Schools' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Kelloggsville 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 programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Kelloggsville Public Schools and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination Kelloggsville Public Schools' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and the provisions of contracts or grant agreements applicable to Kelloggsville Public Schools' federal programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Kelloggsville Public Schools' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Kelloggsville Public Schools' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Kelloggsville Public Schools' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Kelloggsville Public Schools' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Kelloggsville Public Schools' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis.

A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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 Kelloggsville Public Schools, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise of Kelloggsville Public Schools' basic financial statements. We issued our report thereon dated September 18, 2023, 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 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.



Certified Public Accountants
Grand Rapids, Michigan

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

KELLOGGSVILLE PUBLIC SCHOOLS

For the year ended June 30, 2023

Federal Grantor Pass Through Grantor Program Title Grant Number	Assistance Listing Number	Approved Grant Award Amount
Passed through Michigan Department of Education (MDE):		
Title I, Part A:	84.010	
221530 2122		\$ 568,773
231530 2223		<u>585,159</u>
Total Title I, Part A		<u>1,153,932</u>
Title II, Part A:	84.367	
220520 2122		101,322
230520 2223		<u>84,996</u>
Total Title II, Part A		<u>186,318</u>
Title III, Part A:	84.365	
220570 2122		10,349
220580 2122		86,739
230570 2223		10,138
230580 2223		<u>78,418</u>
Total Title III, Part A		<u>185,644</u>
Title IV, Part A:	84.424	
230750 2223		<u>46,740</u>
Education Stabilization Fund:	84.425	
213712 2021 ESSER Formula Funds II	84.425D	1,805,788
213722 2122 ESSER II - Summer Programming K-8	84.425D	155,650
213742 2122 ESSER II - Credit Recovery 9-12	84.425D	162,800
213752 2122 ESSER II - Before & After School Programs	84.425D	25,000
213782 2223 ESSER II - Section 98c	84.425D	114,791
213713 2122 ARP ESSER III	84.425U	<u>4,058,429</u>
Total Education Stabilization Funds		<u>6,322,458</u>
Total Passed Through MDE		<u>7,895,092</u>

See Notes to Schedule of Expenditures of Federal Awards.

Accrued (Deferred) Revenue At July 1, 2022	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Current Year Receipts (Cash Basis)	Accrued (Deferred) Revenue At June 30, 2023
\$ 102,848	\$ 545,895	\$ -	\$ 102,848	\$ -
-	-	565,074	457,458	107,616
102,848	545,895	565,074	560,306	107,616
19,797	100,535	-	19,797	-
-	-	78,452	66,869	11,583
19,797	100,535	78,452	86,666	11,583
6,468	10,349	-	6,468	-
17,029	84,951	-	17,029	-
-	-	10,138	5,972	4,166
-	-	71,563	56,721	14,842
23,497	95,300	81,701	86,190	19,008
-	-	38,691	38,691	-
173,273	1,805,788	-	173,273	-
2,047	155,650	-	2,047	-
68,718	162,800	-	68,718	-
25,000	25,000	-	25,000	-
-	-	114,791	60,057	54,734
303,821	592,879	2,685,920	2,678,459	311,282
572,859	2,742,117	2,800,711	3,007,554	366,016
719,001	3,483,847	3,564,629	3,779,407	504,223

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

KELLOGGSVILLE PUBLIC SCHOOLS

For the year ended June 30, 2023

Federal Grantor Pass Through Grantor Program Title Grant Number	Assistance Listing Number	Approved Grant Award Amount
Passed through Kent Intermediate School District (KISD):		
Special Education Cluster:		
I.D.E.A. Grants to States:	84.027	
220450 2122		\$ 659,425
221280 2122		149,385
230450 2223		<u>580,672</u>
Total I.D.E.A. Grants to States		<u>1,389,482</u>
I.D.E.A. Preschool:	84.173	
221285 2122		17,565
230460 2223		<u>28,675</u>
Total I.D.E.A. Preschool		<u>46,240</u>
Total Special Education Cluster		<u>1,435,722</u>
Total Passed Through KISD		<u>1,435,722</u>
Passed through Calhoun Intermediate School District (CISD):		
Title I Technical Assistance Grant:		
231580	84.010A	<u>18,075</u>
Total U.S. Department of Education		<u>9,348,889</u>
U.S. Department of Health and Human Services		
Passed through Michigan Department of Education (MDE):		
Youth Risk Behavior Survey	93.079	<u>750</u>
Passed through Kent Intermediate School District (KISD):		
Medicaid Cluster:		
Medical Assistance Program:		
2023 Medicaid Outreach	93.778	<u>9,558</u>
Total U.S. Department of Health and Human Services		<u>10,308</u>

See Notes to Schedule of Expenditures of Federal Awards.

Accrued (Deferred) Revenue At July 1, 2022	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Current Year Receipts (Cash Basis)	Accrued (Deferred) Revenue At June 30, 2023
\$ 172,890	\$ 632,382	\$ -	\$ 172,890	\$ -
31,834	73,473	75,912	87,222	20,524
-	-	580,672	450,591	130,081
204,724	705,855	656,584	710,703	150,605
3,790	8,788	8,777	9,736	2,831
-	-	28,675	21,456	7,219
3,790	8,788	37,452	31,192	10,050
208,514	714,643	694,036	741,895	160,655
208,514	714,643	694,036	741,895	160,655
-	-	18,075	-	18,075
927,515	4,198,490	4,276,740	4,521,302	682,953
-	-	750	750	-
-	-	9,558	-	9,558
-	-	10,308	750	9,558

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

KELLOGGSVILLE PUBLIC SCHOOLS

For the year ended June 30, 2023

Federal Grantor Pass Through Grantor Program Title Grant Number	Assistance Listing Number	Approved Grant Award Amount
Federal Communications Commission		
Passed through Universal Service Administrative Company (USAC): Emergency Connectivity Fund Program: ECF202102068	32.009	\$ 122,749
Total Federal Communications Commission		<u>122,749</u>
U.S. Department of Agriculture		
Passed through Michigan Department of Education (MDE):		
Child Nutrition Cluster:		
Non-Cash Assistance (USDA Commodities):	10.555	
Entitlement Commodities		131,163
Bonus Commodities		<u>3,098</u>
Total Non-Cash Assistance		<u>134,261</u>
Cash Assistance:		
Seamless Summer Option - Breakfast: 221971	10.553	<u>359,148</u>
School Breakfast Program:	10.553	
221970		75,278
231970		<u>385,029</u>
Total School Breakfast Program		<u>460,307</u>
Seamless Summer Option - Lunch: 221961	10.555	<u>1,245,553</u>
National School Lunch Program:	10.555	
221960		253,589
231960		<u>1,115,965</u>
Total National School Lunch Program		<u>1,369,554</u>
National School Lunch Program - After School Snack: 221980	10.555	5,311
231980		<u>5,145</u>
Total National School Lunch Program - After School Snack		<u>10,456</u>

See Notes to Schedule of Expenditures of Federal Awards.

Accrued (Deferred) Revenue At July 1, 2022	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Current Year Receipts (Cash Basis)	Accrued (Deferred) Revenue At June 30, 2023
\$ 30,232	\$ 30,232	\$ 92,517	\$ 122,749	\$ -
30,232	30,232	92,517	122,749	-
-	-	131,163	131,163	-
-	-	3,098	3,098	-
-	-	134,261	134,261	-
8,789	359,148	-	8,789	-
2,759	2,759	72,519	75,278	-
-	-	385,029	376,341	8,688
2,759	2,759	457,548	451,619	8,688
21,275	1,243,796	1,757	23,032	-
5,475	5,475	248,114	253,589	-
-	-	1,115,965	1,100,442	15,523
5,475	5,475	1,364,079	1,354,031	15,523
52	4,647	664	716	-
-	-	5,145	5,145	-
52	4,647	5,809	5,861	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

KELLOGGSVILLE PUBLIC SCHOOLS

For the year ended June 30, 2023

Federal Grantor Pass Through Grantor Program Title Grant Number	Assistance Listing Number	Approved Grant Award Amount
Supply Chain Assistance:	10.555	
220910		\$ 56,269
230910		<u>30,756</u>
Total Supply Chain Assistance		<u>87,025</u>
Total Cash Assistance		<u>3,532,043</u>
Total Child Nutrition Cluster		<u>3,666,304</u>
Child and Adult Care Food Program (CACFP):	10.558	
221920		308
222010		18
231920		2,667
232010		<u>83</u>
Total CACFP Program		<u>3,076</u>
Total Passed Through MDE		<u>3,669,380</u>
Pandemic EBT Administrative Costs:	10.649	
220980		<u>3,135</u>
Total U.S. Department of Agriculture		<u>3,672,515</u>
Total Federal Financial Assistance		<u><u>\$ 13,154,461</u></u>

See Notes to Schedule of Expenditures of Federal Awards.

Accrued (Deferred) Revenue At July 1, 2022	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Current Year Receipts (Cash Basis)	Accrued (Deferred) Revenue At June 30, 2023
\$ -	\$ -	\$ 56,269	\$ 56,269	\$ -
-	-	30,756	30,756	-
-	-	87,025	87,025	-
38,350	1,615,825	1,916,218	1,930,357	24,211
38,350	1,615,825	2,050,479	2,064,618	24,211
-	-	308	308	-
-	-	18	18	-
-	-	2,667	2,667	-
-	-	83	83	-
-	-	3,076	3,076	-
38,350	1,615,825	2,053,555	2,067,694	24,211
-	-	3,135	3,135	-
38,350	1,615,825	2,056,690	2,070,829	24,211
<u>\$ 996,097</u>	<u>\$ 5,844,547</u>	<u>\$ 6,436,255</u>	<u>\$ 6,715,630</u>	<u>\$ 716,722</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

KELLOGGSVILLE PUBLIC SCHOOLS

For the year ended June 30, 2023

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Kelloggsville Public Schools under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with 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). Because the Schedule presents only a selected portion of the operations of Kelloggsville Public Schools, it is not intended to and does not present the financial position, changes in net position, or cash flows, as applicable, of Kelloggsville Public Schools.

Note B – Summary of Significant Accounting Policies

Expenditures reported on 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* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C – Indirect Cost Rate

Kelloggsville Public Schools has elected not to use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.

Note D – Grant Section Auditor Report

Management has utilized the MDE NexSys Grant, Application and Cash Management System Grant Auditor Report (GAR) in preparing the Schedule of Expenditures of Federal Awards.

Note E – Non-Cash Assistance

The amounts reported on the Recipient Entitlement Balance Report, or PAL Report, agree with the schedule for USDA donated food commodities.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

KELLOGGSVILLE PUBLIC SCHOOLS

For the year ended June 30, 2023

Note F - Federal Income Reconciliation

	Grant Expenditures Per Schedule of Federal Financial Assistance	Federal Revenue Per Financial Statements	Difference
Title I, Part A	\$ 565,074	\$ 546,999	\$ 18,075 *
Title II, Part A	78,452	78,452	-
Title III, Part A	81,701	81,701	-
Title IV, Part A	38,691	38,691	-
ESSER Stabilization Fund	2,800,711	2,800,711	-
Special Education Cluster	694,036	694,036	-
Title I Technical Assistance Grant	18,075	18,075	-
Youth Risk Behavior Survey	750	750	-
Medicaid Cluster	9,558	9,558	-
Emergency Connectivity Fund Program	92,517	122,749	(30,232) **
Child Nutrition Cluster	2,050,479	2,050,479	-
Child and Adult Care Food Program	3,076	3,076	-
Pandemic EBT Local Level Costs	3,135	3,135	-
	<u>\$ 6,436,255</u>	<u>\$ 6,448,412</u>	<u>\$ (12,157)</u>

* The difference in federal grant expenditures to revenue per the financial statements is a result of amounts not received within 60 days of year end and recorded as deferred revenue in the financial statements.

**The difference in federal grant expenditures to revenue per the financial statements is a result of amounts deferred at June 30, 2022. The balance was recognized as federal revenue in the financial statements for the year ended June 30, 2023.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

KELLOGGSVILLE PUBLIC SCHOOLS

For the year ended June 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified? _____ 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 the Uniform Guidance?

_____ Yes X No

Identification of major programs audited:

Child Nutrition Cluster:
10.553 - School Breakfast Program
10.555 - National School Lunch Program
84.425 - Education Stabilization Fund

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

KELLOGGSVILLE PUBLIC SCHOOLS

For the year ended June 30, 2023

Section I - Summary of Auditor's Results (Continued)

Dollar threshold used to distinguish between
Type A and Type B programs:

\$750,000

Auditee qualified as a low-risk auditee?

X

Yes

 No

Section II - Financial Statements Audit Findings

There are no findings that are required to be reported under *Government Auditing Standards*.

Section III – Federal Award Programs Findings and Questioned Costs

There are no findings or questioned costs.