

**Trenton Public Schools**

**Single Audit Report**

**June 30, 2024**



**YEO & YEO**

**BUSINESS SUCCESS  
PARTNERS**

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**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 Auditors' Report**

Management and the Board of Education  
Trenton Public Schools  
Trenton, 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 Trenton Public Schools, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Trenton Public Schools' basic financial statements, and have issued our report thereon dated September 4, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Trenton 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Trenton Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Trenton 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 Trenton 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.

*Yeo & Yeo, P.C.*

Ann Arbor, Michigan  
September 4, 2024



## **Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

### **Independent Auditors' Report**

Management and the Board of Education  
Trenton Public Schools  
Trenton, Michigan

#### **Report on Compliance for Each Major Federal Program**

##### **Opinion on Each Major Federal Program**

We have audited Trenton 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 Trenton Public Schools' major federal programs for the year ended June 30, 2024. Trenton Public Schools' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Trenton Public Schools complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

##### **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 (GAAS); 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Trenton 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 of Trenton 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 provisions of contracts or agreements applicable to Trenton Public Schools' federal programs.

## Auditors' Responsibilities 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 Trenton 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 GAAS, *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 Trenton Public Schools' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 Trenton 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 Trenton 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 Trenton 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 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 Auditors' 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 the 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 Trenton Public Schools, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Trenton Public Schools' basic financial statements. We issued our report thereon dated September 4, 2024, which contained unmodified opinions on those financial statements. Our audit was performed 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.

*Yeo & Yeo, P.C.*

Ann Arbor, Michigan  
September 4, 2024

**Trenton Public Schools**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2024**

Federal Grantor Pass-Through Grantor Program Title	Assistance Listing Number	Grant Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Unearned) Revenue July 1, 2023	Current Year Receipts	Current Year Expenditures	Accrued (Unearned) Revenue June 30, 2024
<b>U.S. Department of Agriculture</b>								
Passed through Michigan Department of Education								
Child Nutrition Cluster								
Cash assistance								
School Breakfast Program	10.553	231970	\$ 55,371	\$ 48,166	\$ -	\$ 7,205	\$ 7,205	\$ -
School Breakfast Program	10.553	241970	113,274	-	-	113,274	113,274	-
					<u>-</u>	<u>120,479</u>	<u>120,479</u>	<u>-</u>
Non-cash assistance (commodities)								
Entitlement Commodities	10.555	N/A	66,853	-	-	66,853	66,853	-
Cash assistance								
National School Lunch Program	10.555	231960	310,883	275,885	-	34,998	34,998	-
Supply Chain Assistance	10.555	240910	62,657	-	-	65,572	62,657	(2,915)
National School Lunch Program	10.555	241960	334,527	-	-	334,527	334,527	-
					<u>-</u>	<u>501,950</u>	<u>499,035</u>	<u>(2,915)</u>
Total U.S. Department of Agriculture					<u>-</u>	<u>622,429</u>	<u>619,514</u>	<u>(2,915)</u>
<b>U.S. Department of Labor</b>								
Passed through Southeast Michigan Community Alliance (SEMCA)								
Workforce Innovation and Opportunities Act Cluster								
Workforce Innovation and Opportunity Act, Adult Programs	17.258	N/A	55,000	26,455	<u>26,455</u>	<u>26,455</u>	<u>28,474</u>	<u>28,474</u>

See Accompanying Notes to the Schedule of Expenditures of Federal Awards



**Trenton Public Schools**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2024**

Federal Grantor Pass-Through Grantor Program Title	Assistance Listing Number	Grant Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Unearned) Revenue July 1, 2023	Current Year Receipts	Current Year Expenditures	Accrued (Unearned) Revenue June 30, 2024
<b>U.S. Department of Education</b>								
Passed through Wayne Regional Educational Service Agency								
Special Education Cluster								
Special Education - Grants to States - Flowthrough	84.027	230450	821,968	821,968	117,027	117,027	-	-
Special Education - Grants to States - CPO	84.027	240450	138,296	-	-	86,993	138,296	51,303
Special Education - Grants to States - Flowthrough	84.027	240450	743,048	-	-	475,654	743,048	267,394
					<u>117,027</u>	<u>679,674</u>	<u>881,344</u>	<u>318,697</u>
Special Education - Preschool Grants	84.173	230460	33,285	33,285	4,344	4,344	-	-
Special Education - Preschool Grants	84.173	240460	25,761	-	-	9,099	25,761	16,662
					<u>4,344</u>	<u>13,443</u>	<u>25,761</u>	<u>16,662</u>
Total Special Education Cluster					<u>121,371</u>	<u>693,117</u>	<u>907,105</u>	<u>335,359</u>
Passed through Michigan Department of Education								
Title I - Grants to Local Education Agencies, Part A	84.010	231530	366,203	234,106	20,622	50,505	29,883	-
Title I - Grants to Local Education Agencies, Part A	84.010	241530	418,040	-	-	289,534	319,189	29,655
					<u>20,622</u>	<u>340,039</u>	<u>349,072</u>	<u>29,655</u>
Passed through Wayne Regional Educational Service Agency								
Title III - English Language Acquisition State Grants, Part A	84.365	N/A	4,207	3,774	2,474	2,474	-	-
Title III - English Language Acquisition State Grants, Part A	84.365	N/A	5,223	-	-	-	5,119	5,119
					<u>2,474</u>	<u>2,474</u>	<u>5,119</u>	<u>5,119</u>
Passed through Michigan Department of Education								
Title II - Improving Teacher Quality State Grants, Part A	84.367	230520	98,216	73,071	3,071	5,816	2,745	-
Title II - Improving Teacher Quality State Grants, Part A	84.367	240520	68,268	-	-	30,000	52,889	22,889
					<u>3,071</u>	<u>35,816</u>	<u>55,634</u>	<u>22,889</u>
Passed through Michigan Department of Education								
Title IV - Student Support and Academic Enrichment, Part A	84.424A	240750	32,550	-	-	20,202	20,202	-

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

**Trenton Public Schools**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2024**

Federal Grantor Pass-Through Grantor Program Title	Assistance Listing Number	Grant Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Unearned) Revenue July 1, 2023	Current Year Receipts	Current Year Expenditures	Accrued (Unearned) Revenue June 30, 2024
<b>U.S. Department of Education (Continued)</b>								
Passed through Michigan Department of Education								
Education Stabilization Funds								
Elementary and Secondary School Emergency Relief								
COVID-19 - ESSER II 98c Learning Loss	84.425D	213782	127,981	89,107	11,107	49,981	38,874	-
American Rescue Plan Elementary and Secondary School								
Emergency Relief (ARP ESSER) Fund								
COVID-19 - ESSER III 11T Formula Funds	84.425U	213723	989,985	701,143	100,104	302,936	288,842	86,010
COVID-19 - ESSER III Formula Funds	84.425U	213713	1,749,368	1,643,819	72,503	178,052	105,549	-
					<u>172,607</u>	<u>480,988</u>	<u>394,391</u>	<u>86,010</u>
Total Education Stabilization Funds					<u>183,714</u>	<u>530,969</u>	<u>433,265</u>	<u>86,010</u>
Total U.S. Department of Education					<u>331,252</u>	<u>1,622,617</u>	<u>1,770,397</u>	<u>479,032</u>
<b>U.S. Department of Health and Human Services</b>								
Passed through Wayne Regional Educational Service Agency								
Medicaid Cluster								
Medicaid Outreach 22-23	93.778	N/A	17,615	17,615	3,934	3,934	-	-
Medicaid Outreach 23-24	93.778	N/A	30,667	-	-	22,844	30,667	7,823
					<u>3,934</u>	<u>26,778</u>	<u>30,667</u>	<u>7,823</u>
Total Federal Expenditures					<u>\$ 361,641</u>	<u>\$ 2,298,279</u>	<u>\$ 2,449,052</u>	<u>\$ 512,414</u>

See Accompanying Notes to the Schedule of Expenditures of Federal Awards

**Trenton Public Schools**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**June 30, 2024**

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**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (SEFA) includes the federal award activity of Trenton Public Schools under programs of the federal government for the year ended June 30, 2024. 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* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Trenton Public Schools, it is not intended to and does not present the financial position and changes in financial position of Trenton Public Schools.

**Note 2 - Summary of Significant Accounting Policies**

**Expenditures**

Expenditures reported on the SEFA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance where certain types of expenditures are not allowable or are limited as to reimbursement.

**Indirect Cost Rate**

Trenton Public Schools has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**Note 3 - Reconciliation to the Financial Statements**

The federal revenues per the financial statements agree with the schedule of expenditures of federal awards.

**Note 4 - Subrecipients**

No amounts were provided to subrecipients.

**Trenton Public Schools**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**June 30, 2024**

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**Note 5 - Michigan Department of Education Disclosures**

The federal amounts reported on the Grant Auditor Report and the Wayne RESA Subrecipient Schedule are in agreement with the schedule of expenditures of federal awards except for the following differences caused by the timing of cash receipts:

Federal Grantor Program Title	Assistance Listing Number	Grant Number	Cash Receipts per SEFA	Cash Receipts per Grant Auditor Report	Variance
Title II - Improving Teacher Quality State Grants, Part A	84.367	230520	\$ 5,816	\$ 2,745	\$ 3,071
Title II - Improving Teacher Quality State Grants, Part A	84.367	240520	30,000	52,389	(22,389)
COVID-19 - ESSER III Formula Funds	84.425U	213713	178,052	156,142	21,910
COVID-19 - ESSER III 11T Formula Funds	84.425U	213723	302,936	388,946	(86,010)

The amounts reported on the recipient entitlement balance report agree with the schedule of expenditures of federal awards for U.S.D.A. donated food commodities.

**Trenton Public Schools**  
**Schedule of Findings and Questioned Costs**  
**June 30, 2024**

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**Section I - Summary of Auditors' Results**

*Financial Statements*

Type of auditors' report issued on whether the financial statements were prepared in accordance with Generally Accepted Accounting Principles:

Unmodified

Internal control over financial reporting:

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

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with §200.516(a)?

\_\_\_\_\_ Yes \_\_\_\_\_ X \_\_\_\_\_ No

**Trenton Public Schools**  
**Schedule of Findings and Questioned Costs**  
**June 30, 2024**

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Identification of major programs:

AL Numbers

Name of Federal Program

84.027 / 84.173

Special Education Cluster

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

\$ 750,000

Auditee qualified as low-risk auditee:

    X     Yes

           No

**Section II - Government Auditing Standards Findings**

There were no *Government Auditing Standards* findings for the year ended June 30, 2024.

**Section III - Federal Award Findings**

There were no findings or questioned cost for Federal Awards for the year ended June 30, 2024.

**Trenton Public Schools**  
**Summary Schedule of Prior Audit Findings**  
**June 30, 2024**

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**Section IV – Prior Audit Findings**

***Government Auditing Standards Findings***

There were no *Government Auditing Standards* findings for the year ended June 30, 2023.

**Federal Award Findings**

There were no findings or questioned costs for Federal Awards for the year ended June 30, 2023.