

Kalamazoo Public Schools

**Federal Awards
Supplemental Information
June 30, 2011**

Kalamazoo Public Schools

Contents

Independent Auditor's Report	I
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	2-3
Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	4-5
Schedule of Expenditures of Federal Awards	6-12
Notes to Schedule of Expenditures of Federal Awards	13-14
Schedule of Findings and Questioned Costs	15-16

Independent Auditor's Report

To the Board of Education
Kalamazoo Public Schools

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Kalamazoo Public Schools (the "School District") as of and for the year ended June 30, 2011, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated November 3, 2011. These basic financial statements are the responsibility of the School District's management. Our responsibility is to express opinions on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Kalamazoo Public Schools' basic financial statements. The accompanying schedule of expenditures of federal awards and reconciliation of financial statements federal revenue with schedule of expenditures of federal awards are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The information in these schedules has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Plante & Moran, PLLC

November 3, 2011

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

To the Board of Education
Kalamazoo Public Schools

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Kalamazoo Public Schools (the "School District") as of and for the year ended June 30, 2011, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated November 3, 2011. We have conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Kalamazoo Public Schools' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control over financial reporting.

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 School District's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

To the Board of Education
Kalamazoo Public Schools

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Kalamazoo Public Schools' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Plante & Moran, PLLC

November 3, 2011

Report on Compliance with Requirements That Could Have a Direct and
Material Effect on Each Major Program and on Internal Control
Over Compliance in Accordance with OMB Circular A-133

To the Board of Education
Kalamazoo Public Schools

Compliance

We have audited the compliance of Kalamazoo Public Schools (the "School District") with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. The major federal programs of Kalamazoo Public Schools are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Kalamazoo Public Schools' management. Our responsibility is to express an opinion on Kalamazoo Public Schools' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Kalamazoo 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. Our audit does not provide a legal determination on Kalamazoo Public Schools' compliance with those requirements.

In our opinion, Kalamazoo 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, 2011.

To the Board of Education
Kalamazoo Public Schools

Internal Control Over Compliance

The management of Kalamazoo Public Schools is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Kalamazoo Public Schools' internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

Plante & Moran, PLLC

November 3, 2011

Kalamazoo Public Schools

Schedule of Expenditures of Federal Awards Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Award Amount	(Memo Only) Prior Year Expenditures	Accrued or (Deferred) Revenue at July 1, 2010	Adjustments and Transfers	Federal Funds/Payments In-kind Received	Expenditures	Accrued or (Deferred) Revenue at June 30, 2011
Clusters:								
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education:								
Noncash Assistance (Commodities) -								
National School Lunch Program:								
2010-11 Entitlement commodities	10.555	\$ 351,598	\$ -	\$ -	\$ -	\$ 351,598	\$ 351,598	\$ -
2010-11 Bonus commodities		4,588	-	-	-	4,588	4,588	-
Noncash Assistance Subtotal		356,186	-	-	-	356,186	356,186	-
Cash Assistance:								
Summer Food Service Program	10.559	299,247	-	-	-	260,559	299,247	38,688
National School Breakfast Program:								
2009-10	10.553	1,224,214	1,224,214	70,141	-	70,141	-	-
2010-11		1,358,227	-	-	-	1,276,632	1,358,227	81,595
Total National School Breakfast Program		2,582,441	1,224,214	70,141	-	1,346,773	1,358,227	81,595
National School Lunch Program:								
2009-10	10.555	2,980,675	2,980,675	153,297	-	153,297	-	-
2010-11		3,133,520	-	-	-	2,969,113	3,133,520	164,407
Total National School Lunch Program		6,114,195	2,980,675	153,297	-	3,122,410	3,133,520	164,407
National School Snack Program:								
2009-10	10.555	37,995	37,995	2,177	-	2,177	-	-
2010-11		41,071	-	-	-	40,551	41,071	520
Total National School Snack Program		79,066	37,995	2,177	-	42,728	41,071	520
Cash Assistance Subtotal		9,074,949	4,242,884	225,615	-	4,772,470	4,832,065	285,210
Total Child Nutrition Cluster		9,431,135	4,242,884	225,615	-	5,128,656	5,188,251	285,210

See Notes to Schedule of Expenditures of Federal Awards.

Kalamazoo Public Schools

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Award Amount	(Memo Only) Prior Year Expenditures	Accrued or (Deferred) Revenue at July 1, 2010	Adjustments and Transfers	Federal Funds/Payments In-kind Received	Expenditures	Accrued or (Deferred) Revenue at June 30, 2011
Clusters (Continued):								
Special Education Cluster - U.S. Department of Education - Passed through the Kalamazoo Regional Educational Service Agency:								
Special Education IDEA Grant - Project number 110450-1011	84.027A	\$ 480,152	\$ -	\$ -	\$ -	\$ 480,152	\$ 480,152	\$ -
ARRA Special Education IDEA Grant:								
Project number 100455-0910	84.391A	926,282	877,224	364,732	-	364,732	-	-
Project number 100455-0910		975,339	-	-	-	315,251	727,396	412,145
Total Special Education Cluster		2,381,773	877,224	364,732	-	1,160,135	1,207,548	412,145
Title I, Part A Cluster - U.S. Department of Education - Passed through the Michigan Department of Education:								
Title I - Part A:								
Project number 101530-0910	84.010	5,459,587	5,035,582	1,047,750	-	1,125,320	77,570	-
Project number 111530-1011		5,401,491	-	-	-	3,525,699	4,402,788	877,089
Total Title I - Part A		10,861,078	5,035,582	1,047,750	-	4,651,019	4,480,358	877,089
ARRA Title I Part A:								
Project number 101535-0910	84.389	3,012,821	1,039,915	317,542	-	355,020	37,478	-
Project number 111535-1011		1,935,427	-	-	-	1,185,437	1,730,361	544,924
Total ARRA Title I Part A		4,948,248	1,039,915	317,542	-	1,540,457	1,767,839	544,924
Total Title I, Part A Cluster		15,809,326	6,075,497	1,365,292	-	6,191,476	6,248,197	1,422,013

See Notes to Schedule of Expenditures
of Federal Awards.

Kalamazoo Public Schools

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Award Amount	(Memo Only) Prior Year Expenditures	Accrued or (Deferred) Revenue at July 1, 2010	Adjustments and Transfers	Federal Funds/Payments In-kind Received	Expenditures	Accrued or (Deferred) Revenue at June 30, 2011
Clusters (Continued):								
Educational Technology State Grants Cluster - U.S. Department of Education - Passed through the Michigan Department of Education - Education Technology State Grants (Enhancing Education Technology Program):								
Technology Literacy Challenge, Title II - D - Project number 104290-0910	84.318	\$ 34,284	\$ 34,284	\$ 2,830	\$ -	\$ 2,830	\$ -	\$ -
ARRA Title II Part D:								
Project number 104295-0910	84.386A	104,844	17,645	10,612	-	10,612	-	-
Project number 114295-1011		87,198	-	-	-	43,510	73,708	30,198
Total ARRA Title II Part D		192,042	17,645	10,612	-	54,122	73,708	30,198
Total Educational Technology State Grants Cluster		226,326	51,929	13,442	-	56,952	73,708	30,198
State Fiscal Stabilization Fund Cluster - U.S. Department of Education - Passed through the Michigan Department of Education - State Fiscal Stabilization Fund (SFSF) - Education Grants, ARRA Education Stabilization Funds - Project number 102525-0910								
	84.394	1,386,930	-	-	-	1,386,930	1,386,930	-
Education of Homeless Children and Youth Cluster - U.S. Department of Education - Passed through the Michigan Department of Education - Education of Homeless Children and Youth:								
McKinney Homeless Students' Assistance:								
Project number 102320-0910	84.196	85,702	85,702	17,978	-	17,978	-	-
Project number 112320-1011		95,840	-	-	-	60,863	72,017	11,154
Total McKinney Homes Students' Assistance		181,542	85,702	17,978	-	78,841	72,017	11,154
ARRA Homeless Student Grant - Project number 102325-0910								
	84.387	132,419	70,108	37,973	-	66,859	57,109	28,223
Total Education of Homeless Children and Youth Cluster		313,961	155,810	55,951	-	145,700	129,126	39,377

See Notes to Schedule of Expenditures of Federal Awards.

Kalamazoo Public Schools

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Award Amount	(Memo Only) Prior Year Expenditures	Accrued or (Deferred) Revenue at July 1, 2010	Adjustments and Transfers	Federal Funds/Payments In-kind Received	Expenditures	Accrued or (Deferred) Revenue at June 30, 2011
Clusters (Continued):								
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Kalamazoo Regional Education Service Agency - Medicaid Outreach - 2010-11	93.778	\$ 20,089	\$ -	\$ -	\$ -	\$ 20,089	\$ 20,089	\$ -
Other federal awards:								
U.S. Department of Education - Direct programs:								
Smaller Learning Communities Grant - Project number S215L060153	84.215L	923,980	285,556	55,047	-	173,773	188,778	70,052
Magnet Grant - Project number UI65A070074	84.165A	9,475,823	3,516,074	575,004	-	2,198,927	2,107,905	483,982
Total U.S. Department of Education Direct Programs		10,399,803	3,801,630	630,051	-	2,372,700	2,296,683	554,034
Passed through the Michigan Department of Education:								
21st Century Community Learning Centers:								
Project number 102110-F09041	84.287C	750,000	750,000	436,302	-	436,302	-	-
Project number 112110-F09041		750,000	-	-	-	406,420	750,000	343,580
Project number 102110-F09042		750,000	735,130	408,080	-	408,080	-	-
Project number 112110-F09042		750,000	-	-	-	455,622	749,999	294,377
Total 21st Century Community Learning Centers		3,000,000	1,485,130	844,382	-	1,706,424	1,499,999	637,957
Title I - Migrant Education - Project number 101890-0910	84.011	1,723	1,723	1	-	1	-	-
Title III - Limited English Proficient - Project number 110580-1011	84.365	346,901	-	-	-	148,972	209,515	60,543

See Notes to Schedule of Expenditures of Federal Awards.

Kalamazoo Public Schools

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Award Amount	(Memo Only) Prior Year Expenditures	Accrued or (Deferred) Revenue at July 1, 2010	Adjustments and Transfers	Federal Funds/Payments In-kind Received	Expenditures	Accrued or (Deferred) Revenue at June 30, 2011
Other federal awards (Continued):								
Passed through the Michigan Department of Education (Continued):								
Even Start:	84.213C							
Project number 100390 B1008CES		\$ 227,000	\$ 200,783	\$ 59,624	\$ -	\$ 59,624	\$ -	\$ -
Project number 110390 C1114CES		219,603	-	-	-	179,711	219,603	39,892
Total Even Start		446,603	200,783	59,624	-	239,335	219,603	39,892
Adult Education:	84.002							
Project number 111130-111927		171,000	192,000	-	-	171,000	171,000	-
Project number 101190-101927		10,500	10,500	2,643	-	2,643	-	-
Project number 111190-111927		9,450	-	-	-	7,667	9,450	1,783
Total Adult Education		190,950	202,500	2,643	-	181,310	180,450	1,783
Adult Ed - English Literacy and Civics Education Grant:	84.002							
Project number 101120-105927		12,000	12,000	8,662	-	8,662	-	-
Project number 111120-115927		10,800	-	-	-	10,800	10,800	-
Total Adult Ed - English Lit and Civics Education		22,800	12,000	8,662	-	19,462	10,800	-
Reading First Grant - Project number 092930-0809	84.357	2,130,645	674,178	282,126	-	1,051,490	769,364	-
Improving Teacher Quality Grant - Title II - Part A:	84.367							
Project number 100520-0910		1,316,244	1,116,315	226,962	-	226,962	-	-
Project number 110520-1011		1,434,443	-	-	-	856,931	1,087,553	230,622
Total Improving Teacher Quality Grant		2,750,687	1,116,315	226,962	-	1,083,893	1,087,553	230,622

Kalamazoo Public Schools

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Award Amount	(Memo Only) Prior Year Expenditures	Accrued or (Deferred) Revenue at July 1, 2010	Adjustments and Transfers	Federal Funds/Payments In-kind Received	Expenditures	Accrued or (Deferred) Revenue at June 30, 2011
Other federal awards (Continued):								
Passed through the Michigan Department of Education (Continued):								
School Gardens Mini Grants - Project number 0919FI-0910	10.574	\$ 2,329	\$ -	\$ -	\$ -	\$ 2,027	\$ 2,027	\$ -
Child Care Food Program: 2009-10 2010-11	10.558	6,322 17,337	6,420 -	395 -	- -	395 5,702	- 17,337	- 11,635
Total Child Care Food Program		23,659	6,420	395	-	6,097	17,337	11,635
Fresh Fruit and Vegetable Program: Project number 00113 Project number 04358A Project number 03569 Project number 09890	10.582	9,714 19,101 17,941 10,809	- - - -	- - - -	- - - -	9,658 16,679 17,941 10,809	9,658 16,679 17,941 10,809	- - - -
Total Fresh Fruit and Vegetable Program		57,565	-	-	-	55,087	55,087	-
Title I, Part D: Title I, Part D: Project number 101700-0910 Project number 111700-1011	84.013	531,342 737,005	170,320 -	23,158 -	- -	23,158 -	- 199,064	- 199,064
Total Title I, Part D		1,268,347	170,320	23,158	-	23,158	199,064	199,064
ARRA Title I Part D: Project number 101705-0910 Project number 111705-1011	84.013	231,419 133,829	125,899 -	62,058 -	- -	62,058 67,230	- 115,130	- 47,900
Total ARRA Title I Part D		365,248	125,899	62,058	-	129,288	115,130	47,900
Total Title I, Part D		1,633,595	296,219	85,216	-	152,446	314,194	246,964

See Notes to Schedule of Expenditures
of Federal Awards.

Kalamazoo Public Schools

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Award Amount	(Memo Only) Prior Year Expenditures	Accrued or (Deferred) Revenue at July 1, 2010	Adjustments and Transfers	Federal Funds/Payments In-kind Received	Expenditures	Accrued or (Deferred) Revenue at June 30, 2011
Other federal awards (Continued):								
Passed through the Michigan Department of Education (Continued):								
EduJobs Grant - Project number 112545-1011	84.410	\$ 2,250,365	\$ -	\$ -	\$ -	\$ 965,049	\$ 965,049	\$ -
Total passed through the Michigan Department of Education		12,857,822	3,995,268	1,510,011	-	5,611,593	5,330,978	1,229,396
Passed through Calhoun County ISD - Drug-free Schools:								
Project number unknown	84.186	75,232	79,897	23,609	-	23,609	-	-
Project number unknown		9,874	-	-	-	11,434	11,434	-
Total passed through Calhoun County ISD		85,106	79,897	23,609	-	35,043	11,434	-
Passed through Western Michigan University - Gear-UP:								
Project number unknown	84.334	359,344	333,777	333,777	-	333,777	2,512	2,512
Project number unknown		298,739	-	-	-	-	250,556	250,556
Total passed through Western Michigan University		658,083	333,777	333,777	-	333,777	253,068	253,068
Passed through the Kalamazoo Regional Educational Service Agency - Perkins II Grant -								
Project number 113520-111220	84.048A	38,100	27,370	-	-	38,100	38,100	-
Total federal awards		\$ 53,608,454	\$ 19,641,286	\$ 4,522,480	\$ -	\$ 22,481,151	\$ 22,184,112	\$ 4,225,441

See Notes to Schedule of Expenditures of Federal Awards.

Kalamazoo Public Schools

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2011

Note 1 - Basis of Presentation and Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Kalamazoo Public Schools under programs of the federal government for the year ended June 30, 2011. Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements, although the basis for determining when federal awards are expended is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. In addition, expenditures reported on the Schedule are recognized following the cost principles contained in OMB Circular A-87, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Because the Schedule presents only a selected portion of the operations of Kalamazoo Public Schools, it is not intended to and does not present the financial position, changes in net assets, or cash flows, if applicable, of Kalamazoo Public Schools. Pass-through entity identifying numbers are presented where available.

Note 2 - Noncash Assistance

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

Note 3 - Grant Section Auditor's Report

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

Kalamazoo Public Schools

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2011

Note 4 - Subrecipient Awards

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

Program Title/Project Number/Subrecipient Name	CFDA Number	Current Year Cash Transferred to Subrecipient
Improving Teacher Quality - Title II - Part A -		
Project number 110520-1011 - Passed through to:	84.367	
Hackett Catholic Central		\$ 7,154
Heritage Christian		8,165
Kalamazoo Christian High		10,122
Kalamazoo Christian Middle		3,790
Montessori School		2,070
Providence Christian		75
Reformed Heritage		1,325
St. Augustine		4,963
St. Monica		8,349
West Christian		6,137
Total Improving Teacher Quality - Title II - Part A		<u>\$ 52,150</u>
Technology Literacy Challenge - ARRA Title II - Part D -		
Project number 114295-1011 - Passed through to:	84.386A	
Hackett Catholic Central		\$ 2,307
Kalamazoo Christian Middle		544
Providence Christian		411
Reformed Heritage		107
St. Monica		73
Total Technology Literacy Challenge - ARRA Title II - Part D		<u>\$ 3,442</u>

Kalamazoo Public Schools

Schedule of Findings and Questioned Costs Year Ended June 30, 2011

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major 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: Unqualified

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

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
84.027A, 84.391A	Special Education IDEA Cluster
84.010, 84.389	Title I, Part A Cluster
84.196, 84.387	Education of Homeless Children and Youth Cluster
84.394	State Fiscal Stabilization Fund Cluster
84.410	Edu Jobs
84.165A	Magnet
84.287C	21st Century Community Learning Centers
84.357	Reading First

Dollar threshold used to distinguish between type A and type B programs: \$665,523

Auditee qualified as low-risk auditee? Yes No

Kalamazoo Public Schools

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2011

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None