

**HIGHLAND PARK PUBLIC SCHOOL
ACADEMY SYSTEM
DBA BARBER PREPARATORY ACADEMY**

**FEDERAL AWARDS
SUPPLEMENTAL INFORMATION**

JUNE 30, 2024

HIGHLAND PARK PUBLIC SCHOOL ACADEMY SYSTEM DBA BARBER PREPARATORY ACADEMY

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Alan C. Young & Associates, P.C.

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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 Directors of
Highland Park Public School Academy System
DBA Barber Preparatory Academy
Highland Park, Michigan

We have audited the financial statements of the governmental activities and major fund of Highland Park Public School Academy System DBA Barber Preparatory Academy (the Academy) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Academy's basic financial statements. We issued our report thereon dated October 31, 2024 which contained unmodified opinions on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited basic financial statements subsequent to October 31, 2024.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance is not a required part of the 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Alan C. Young & Assoc.

Detroit, Michigan
October 31, 2024



Alan C. Young & Associates, P.C.

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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

To the Board of Education of
Highland Park Public School Academy System
DBA Barber Preparatory Academy
Highland Park, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and major fund of Highland Park Public School Academy System DBA Barber Preparatory Academy (the Academy) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Academy's basic financial statements and have issued our report thereon dated October 31, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Academy's internal control over financial reporting (internal control) as a basis for designing 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 Academy's internal control. Accordingly, we do not express an opinion on the effectiveness of the Academy's 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 Academy'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 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 significant deficiencies or material weaknesses. However, significant deficiencies or material weaknesses may exist that have not been identified.

**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
(Continued)**

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Academy's 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 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and is reported as item 2024-001.

Academy's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Academy's response to findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Academy's response was not subjected to the other auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on the response.

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 Academy'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 Academy's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Alan C. Young, Assoc.

Detroit, Michigan
October 31, 2024



Alan C. Young & Associates, P.C.

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

To the Board of Education of
Highland Park Public School Academy System
DBA Barber Preparatory Academy
Highland Park, Michigan

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Highland Park Public School Academy System DBA Barber Preparatory Academy's, (the Academy) 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 the Academy's major federal programs for the year ended June 30, 2024. The Academy's 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, the Academy complied, in all material respects, with the types of 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; 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 the Academy 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 the Academy's 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 grant agreements applicable to the Academy's federal programs.

**Independent Auditor's Report on Compliance
for Each Major Program and on Internal Control
over Compliance Required by the Uniform Guidance
(Continued)**

Auditor's 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 the Academy's 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 the Academy's 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 the Academy's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Academy's 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 Academy's 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.

**Independent Auditor's Report on Compliance
for Each Major Program and on Internal Control
over Compliance Required by the Uniform Guidance
(Continued)**

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

Alan C. Young, Assoc.

Detroit, Michigan
October 31, 2024

HIGHLAND PARK PUBLIC SCHOOL ACADEMY SYSTEM

DBA BARBER PREPARATORY ACADEMY

Schedule of Expenditures of Federal Awards Year Ended June 30, 2024

Federal Grantor Pass Through Grantor Program Title Grant Number	Grant/Project Number	Assiatnace Listing Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2023	Federal Funds/ Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2024	Current Year Cash Transferred to Subrecipient
Clusters:									
Special Education Cluster - U.S. Department of Education :									
Passed through the Wayne County ISD:									
IDEA Flowthrough:									
IDEA Flowthrough 2223	220450	84.027	\$ 50,512	\$ 50,512	\$ 50,512	\$ 50,512	\$ -	\$ -	\$ -
IDEA Flowthrough 2324	220450	84.027	53,912	-	-	-	53,912	53,912	-
Total IDEA Flowthrough			<u>104,424</u>	<u>50,512</u>	<u>50,512</u>	<u>50,512</u>	<u>53,912</u>	<u>53,912</u>	<u>-</u>
Total Cluster Program			104,424	50,512	50,512	50,512	53,912	53,912	-
Other Federal Awards:									
Passed through the Calhoun ISD:									
Title I Technical Assistance Grant:									
Title I Technical Assistance Grant 2022/2023	231580	84.010	20,000	-	-	5,975	5,975	-	-
Total Title I Technical Assistance Grant			<u>20,000</u>	<u>-</u>	<u>-</u>	<u>5,975</u>	<u>5,975</u>	<u>-</u>	<u>-</u>
Passed through the Wayne County RESA:									
Title I Regional Assistance Grant:									
Title I Regional Assistance Grant 2022/2023	231580	84.010	228,621	-	-	-	39,661	39,661	-
Total Title I Regional Assistance Grant			<u>228,621</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,661</u>	<u>39,661</u>	<u>-</u>
Passed through the Michigan Department of Education :									
Title I Part A:									
Title I Part A 2223	231530	84.010A	515,444	208,072	16,839	150,482	133,643	-	-
Title I Part A 2324	241530	84.010A	358,188	-	-	126,765	205,667	78,902	-
Total Title I Part A			<u>873,632</u>	<u>208,072</u>	<u>16,839</u>	<u>277,247</u>	<u>339,310</u>	<u>78,902</u>	<u>-</u>
Title II Part A 2324	240520	84.367A	35,220	-	-	9,200	9,922	722	-
Total Title II Part A			<u>35,220</u>	<u>-</u>	<u>-</u>	<u>9,200</u>	<u>9,922</u>	<u>722</u>	<u>-</u>
Title IV Part A SSAE 2223	230750	84.424A	40,243	31,836	9,518	9,518	-	-	-
Title IV Part A SSAE 2223	230750	84.424A	33,532	-	-	22,248	22,248	-	-
Total Title IV Part A			<u>73,775</u>	<u>31,836</u>	<u>9,518</u>	<u>31,766</u>	<u>22,248</u>	<u>-</u>	<u>-</u>
Total Noncluster Programs			1,231,248	239,908	26,357	324,188	417,116	119,285	-
Education Stabilization Fund Program - U.S. Department of Education									
Passed through Michigan Department of Education									
COVID-19 ESSER Education Formula Fund II	213712	84.425D	624,900	624,900	37,425	37,425	-	-	-
COVID-19 ARP ESSER Formula Fund III	213713	84.425U	1,404,432	497,880	111,338	640,300	818,250	289,288	-
Total ESSER			<u>2,029,332</u>	<u>1,122,780</u>	<u>148,763</u>	<u>677,725</u>	<u>818,250</u>	<u>289,288</u>	<u>-</u>
Total U.S. Department of Education Noncluster programs			3,260,580	1,362,688	175,120	1,001,913	1,235,366	408,573	-
Total Federal Award			<u>\$ 3,365,004</u>	<u>\$ 1,413,200</u>	<u>\$ 225,632</u>	<u>\$ 1,052,425</u>	<u>\$ 1,289,278</u>	<u>\$ 462,485</u>	<u>\$ -</u>

See notes to Schedule of Expenditures of Federal Awards.

HIGHLAND PARK PUBLIC SCHOOL ACADEMY SYSTEM DBA BARBER PREPARATORY ACADEMY

Notes to Schedule of Expenditures
of Federal Awards
Year Ended June 30, 2024

1) BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Highland Park Public School Academy System DBA Barber Preparatory Academy (the Academy). The information in this schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* (CFR) 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 the Academy and therefore it is not intended to and does not present the financial position or changes in net position of the Academy for year ended June 30, 2024. Expenditures reported on the schedule are reported on the accrual basis of accounting. In addition, expenditures reported on the schedule are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed 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.

2) 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.

3) INDIRECT COST RATE

The Academy has elected not to use 10 percent de minimis indirect cost rate allowed rate allowed under the Uniform Guidance.

4) SUBSEQUENT EVENTS

All subsequent events related to the major programs were evaluated through October 31, 2024, the date the accompanying reports were available to be issued. No significant event was noted that required adjustment or disclosure in the report.

HIGHLAND PARK PUBLIC SCHOOL ACADEMY SYSTEM DBA BARBER PREPARATORY ACADEMY

Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of Auditor’s Report Issued: Unmodified

Internal Control over Financial Reporting:

- Material Weakness (es) Identified? _____ Yes X No
- Significant Deficiencies Identified? _____ Yes X None Reported
- Non-Compliance Material to Financial Statements noted? X Yes _____ No

Federal Awards

Internal Control over Major Programs:

- Material Weakness (es) Identified? _____ Yes X No
- Significant Deficiencies 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 2CFR 200.516(a)?

_____ Yes X No

Identification of Major Programs:

Assistance Listing Number	Name of Federal Program or Cluster
84.425D, 84.425U	Education Stabilization Fund Program
84.010	Title I, Part A

Dollar threshold used to distinguish between type A and B programs: \$750,000

Auditee Qualified as Low Risk Auditee? _____ Yes X No

HIGHLAND PARK PUBLIC SCHOOL ACADEMY SYSTEM

DBA BARBER PREPARATORY ACADEMY

Schedule of Findings and Questioned Cost (Continued) Year Ended June 30, 2024

SECTION II – FINANCIAL STATEMENT AUDIT FINDINGS

Reference Number	Findings																																																																																
2024-001	<p>Finding Type – Noncompliance with Laws and Regulations</p> <p>Condition and Description – For the year ended June 30, 2024, the Academy's expenses exceeded the final budgeted level for the categories shown in the following table. Additionally, total expenditures exceeded the final budgeted level by \$381,520. Expenditures in excess of budgeted amounts are a violation of State law.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"></th> <th style="text-align: right;">Original Budget</th> <th style="text-align: right;">Final Budget</th> <th style="text-align: right;">Actual</th> <th style="text-align: right;">Variance</th> </tr> </thead> <tbody> <tr> <td colspan="5">Expenditures</td> </tr> <tr> <td colspan="5"><u>Instruction</u></td> </tr> <tr> <td style="padding-left: 20px;">Added Needs</td> <td style="text-align: right;">\$ 495,256</td> <td style="text-align: right;">\$ 524,672</td> <td style="text-align: right;">\$ 681,060</td> <td style="text-align: right;">\$ 156,388</td> </tr> <tr> <td colspan="5"><u>Support Services</u></td> </tr> <tr> <td style="padding-left: 20px;">Pupil</td> <td style="text-align: right;">145,185</td> <td style="text-align: right;">159,161</td> <td style="text-align: right;">213,410</td> <td style="text-align: right;">54,249</td> </tr> <tr> <td style="padding-left: 20px;">Instructional Staff</td> <td style="text-align: right;">362,594</td> <td style="text-align: right;">433,366</td> <td style="text-align: right;">448,880</td> <td style="text-align: right;">15,514</td> </tr> <tr> <td style="padding-left: 20px;">General Administration</td> <td style="text-align: right;">492,299</td> <td style="text-align: right;">938,163</td> <td style="text-align: right;">965,607</td> <td style="text-align: right;">27,444</td> </tr> <tr> <td style="padding-left: 20px;">School Administration</td> <td style="text-align: right;">344,582</td> <td style="text-align: right;">342,503</td> <td style="text-align: right;">355,012</td> <td style="text-align: right;">12,509</td> </tr> <tr> <td style="padding-left: 20px;">Business</td> <td style="text-align: right;">500</td> <td style="text-align: right;">204</td> <td style="text-align: right;">459</td> <td style="text-align: right;">255</td> </tr> <tr> <td style="padding-left: 20px;">Operations and Maintenance</td> <td style="text-align: right;">674,893</td> <td style="text-align: right;">778,334</td> <td style="text-align: right;">778,509</td> <td style="text-align: right;">175</td> </tr> <tr> <td style="padding-left: 20px;">Pupil Transportation</td> <td style="text-align: right;">204,808</td> <td style="text-align: right;">219,928</td> <td style="text-align: right;">236,092</td> <td style="text-align: right;">16,164</td> </tr> <tr> <td style="padding-left: 20px;">Central</td> <td style="text-align: right;">274,418</td> <td style="text-align: right;">245,416</td> <td style="text-align: right;">333,184</td> <td style="text-align: right;">87,768</td> </tr> <tr> <td style="padding-left: 20px;">Other Support Services</td> <td style="text-align: right;">46,600</td> <td style="text-align: right;">-</td> <td style="text-align: right;">5,925</td> <td style="text-align: right;">5,925</td> </tr> <tr> <td style="padding-left: 20px;">Capital Outlay</td> <td style="text-align: right;">180,198</td> <td style="text-align: right;">-</td> <td style="text-align: right;">30,925</td> <td style="text-align: right;">30,925</td> </tr> <tr> <td style="padding-left: 20px;">Community Services</td> <td style="text-align: right;">84,263</td> <td style="text-align: right;">37,385</td> <td style="text-align: right;">40,211</td> <td style="text-align: right;">2,826</td> </tr> </tbody> </table>		Original Budget	Final Budget	Actual	Variance	Expenditures					<u>Instruction</u>					Added Needs	\$ 495,256	\$ 524,672	\$ 681,060	\$ 156,388	<u>Support Services</u>					Pupil	145,185	159,161	213,410	54,249	Instructional Staff	362,594	433,366	448,880	15,514	General Administration	492,299	938,163	965,607	27,444	School Administration	344,582	342,503	355,012	12,509	Business	500	204	459	255	Operations and Maintenance	674,893	778,334	778,509	175	Pupil Transportation	204,808	219,928	236,092	16,164	Central	274,418	245,416	333,184	87,768	Other Support Services	46,600	-	5,925	5,925	Capital Outlay	180,198	-	30,925	30,925	Community Services	84,263	37,385	40,211	2,826
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Identification of a Repeat Finding – This is not a repeat finding from the immediate previous audit.

Recommendation – We recommend the Academy monitor variances between actual and budgeted figures for expenditures.

View of Responsible Officials and Corrective Action Plan – Effective immediately, we have implemented the necessary measures to improve our controls related to the budget in order to better safeguard the school's funds. Below is the corrective action plan:

- We will continue to work with our Board on our budget proposal to ensure their strategic priorities are met.
- We will make sure that we have controls in place to make sure expenses are hitting the correct months and are not spanning over the fiscal year.
- We will improve our ability to time expenses accurately and forecast expenses in the correct fiscal year.
- Budget Amendments will be brought to the attention of board members in a timely manner with more precise information to ensure the current forecast is compliant.
- We will monitor variances between actual and budgeted figures for expenditures.

HIGHLAND PARK PUBLIC SCHOOL ACADEMY SYSTEM
DBA BARBER PREPARATORY ACADEMY

Schedule of Findings and Questioned Cost (Continued)
Year Ended June 30, 2024

SECTION III – FEDERAL PROGRAM AUDIT FINDINGS

No Federal Program Audit Findings

**HIGHLAND PARK PUBLIC SCHOOL ACADEMY SYSTEM
DBA BARBER PREPARATORY ACADEMY**

Status of Prior Year Findings
Year Ended June 30, 2024

SECTION II – FINANCIAL STATEMENT AUDIT FINDINGS

There were no prior year financial statement audit findings.

SECTION III – FEDERAL PROGRAM AUDIT FINDINGS

There were no prior year federal program audit findings.