

***FOSTER-GLOCESTER REGIONAL SCHOOL DISTRICT
SINGLE AUDIT REPORT***

*For the Fiscal Year Ended
June 30, 2023*

**FOSTER-GLOCESTER REGIONAL SCHOOL DISTRICT
SINGLE AUDIT REPORT**

For the Fiscal Year Ended June 30, 2023

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CERTIFIED PUBLIC ACCOUNTANTS

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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 Auditor's Report

To the Members of the Regional School Committee
Foster-Glocester Regional School District
North Scituate, Rhode Island

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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Foster-Glocester Regional School District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Foster-Glocester Regional School District's basic financial statements, and have issued our report thereon dated January 30, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Foster-Glocester Regional School District's 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 the Foster-Glocester Regional School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Foster-Glocester Regional School District'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 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Foster-Glocester Regional School District's 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*.

Foster- Glocester Regional School District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Foster-Glocester Regional School District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Foster-Glocester Regional School District'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 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.

Bacon & Company CPAs, LLC

Warwick, Rhode Island
January 30, 2024



CERTIFIED PUBLIC ACCOUNTANTS

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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 Auditor's Report

To the Members of the Regional School Committee
Foster-Glocester Regional School District
North Scituate, Rhode Island

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Foster-Glocester Regional School District's 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 Foster-Glocester Regional School District's major federal programs for the year ended June 30, 2023. The Foster-Glocester Regional School District'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 Foster-Glocester Regional School District 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, 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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 Foster-Glocester Regional School District 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 Foster-Glocester Regional School District'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 Foster-Glocester Regional School District's federal programs.

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 Foster-Glocester Regional School District'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 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 the Foster-Glocester Regional School District's 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 the Foster-Glocester Regional School District'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 Foster-Glocester Regional School District'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 Foster-Glocester Regional School District'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.

Report on Internal Control Over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-003, 2023-004 and 2023-005 to be significant deficiencies.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the Foster-Glocester Regional School District's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Foster-Glocester Regional School District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 the Foster-Glocester Regional School District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Foster-Glocester Regional School District's basic financial statements. We issued our report thereon, dated January 30, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statement 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 basic 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.

Bacon & Company CPAs, LLC

Warwick, Rhode Island

March 25, 2024

(Except for our report on the
schedule of expenditure of federal
awards for which the date is January 30, 2024)

FOSTER-GLOCESTER REGIONAL SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: 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 federal 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 federal programs: Unmodified

- Any audit findings disclosed that are required to be reported in accordance with section 2CFR 200.516(a)? _____ yes X no

Identification of major federal programs:

Federal Assistance Listing Number

84.425U
 84.425D
 84.010A
 32.009

Name of Program or Cluster

COVID-19- ARP Education Stabilization Fund ESSER III
COVID-19 – Education Stabilization Fund-ESSER II
 Title I- Grants to Local Education Agencies
COVID-19- Emergency Connectivity Fund Program

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

Auditee qualified as low-risk auditee? _____ yes X no

FOSTER-GLOCESTER REGIONAL SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

SIGNIFICANT DEFICIENCY

Finding: 2023-001

FINANCIAL REPORTING AND CLOSING PROCEDURES

Criteria: An entity's system of internal controls should be designed and operate to allow the entity to prepare accurate and timely financial statements in conformance with generally accepted accounting principles and be designed and operate to prevent, detect, and correct misstatements in the financial statements on a timely basis. The system should also be designed and operate to allow the entity to properly monitor the financial position of the entity.

Condition: The School District's monthly and year-end financial reporting and closing procedures are not completed in a timely manner. The School District internal control system also does not include formal review procedures of the monthly and year-end financial account reconciliations, which resulted in proposed audit adjustments to correct year-end accounts payable, accruals and interfund balances.

Cause: The School District has not implemented formal monthly and year-end financial statement closing and review procedures. The School District also had some personnel changes in the Business Office in the 2023 fiscal year.

Effect: Material misstatements of the financial statements may not be prevented or detected and corrected in a timely manner. Delays in the completion of the audit of the School District's financial statements.

Identification of a Repeat Finding: This is a repeat finding from previous audits 2022-001.

Recommendation: We recommend that the School District implement formal monthly and year-end financial statement closing and review procedures. The procedures should be documented in a detail schedule with expected completion dates. The procedures should include timely reconciliation of all significant accounts and the review and approval of the reconciliations by the Director of Finance and Operations or other appropriate personnel.

Views of Responsible Officials and Corrective Action: Due to continued staffing challenges within the business office, the implementation of a formal monthly close has been delayed. The district business manager is currently in the process of creating a close schedule and drafting account reconciliation templates. Once the templates are complete, staff will be trained how to complete the reconciliations and supply proper supporting documentation. It is anticipated that the monthly close process will be fully implemented before the end of Fiscal Year 2024.

FOSTER-GLOCESTER REGIONAL SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

SIGNIFICANT DEFICIENCY

Finding: 2023-002

PROCUREMENT

Criteria: Rhode Island General Law 45-55 and Foster-Glocester Regional School District policy require competitive sealed bids for purchases that have an anticipated aggregate price in excess of \$5,000. Exceptions exist for emergency and sole source purchases; however, these types of purchases must be properly documented.

Condition: During our test of compliance with procurement requirements, we noted that two of the ten items in excess of \$5,000 selected for testing did not have appropriate documentation to support procurement procedures had been followed and three of the items selected did not follow established procurement policies and procedures.

Cause: The School District did not follow established procurement policies and procedures.

Effect: The School District is not properly documenting compliance with and adhering to procurement laws, policies, and procedures.

Identification of a Repeat Finding: This is a repeat finding from previous audits 2022-002.

Recommendation: We recommend that the School District follow established procurement policies and procedures and maintain appropriate procurement documentation on file.

Views of Responsible Officials and Corrective Action: Beginning in FY24 the district business office staff have made strides toward fully implementing the district purchasing policy. Employees responsible for department budgets have been informed of the policy dollar thresholds and the applicable documentation requirements. Requisitions that do not comply with the district purchasing policy are returned to the requester until adequate support or explanation is provided. Items in excess of \$5,000 are either obtained using the State of RI Master Purchasing Agreement or a formal bidding process.

FOSTER-GLOCESTER REGIONAL SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SIGNIFICANT DEFICIENCY

Finding: 2023-03

Agency: Federal Communications Commission

Program: COVID 19- Emergency Connectivity Fund Program

Federal Assistance Listing Number: 32.009

SUSPENSION AND DEBARMENT

Criteria: When a non-federal entity enters into a covered transaction with an entity at a lower tier, the non-federal entity must verify that the entity, as defined in 2 CFR Section 180.995 and agency adopting regulations, is not suspended, or debarred or otherwise excluded from participating in the transaction. “Covered transactions” include those procurement contracts for goods and services awarded under non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR Section 180.220.

Foster-Glocester Regional School District has a policy in place for verifying that an entity with which it plans to enter into a covered transaction is not suspended, debarred, or otherwise excluded.

Condition: During our test of controls over compliance with suspension and debarment requirements, we selected a contract subject to suspension and debarment requirements that had no documentation on file that the School District verified the entity was not suspended, debarred, or otherwise excluded.

Cause: The School District did not follow established suspension and debarment policies and procedures.

Effect: Contracts for goods and service that were “covered transactions” were entered into prior to verifying that an entity was not suspended, debarred, or otherwise excluded.

Questioned Costs: None

Identification of a Repeat Finding: This is a repeat finding from previous audits 2022-003.

Recommendation: We recommend that the School District follow established verification procedures to ensure that an entity with which it plans to enter into a covered transaction is not suspended, debarred, or otherwise excluded.

Views of Responsible Officials- Compliance has been retroactively implemented with no indication that the District has entered into a covered transaction with a vendor that is suspended, debarred, or otherwise excluded.

FOSTER-GLOCESTER REGIONAL SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

SIGNIFICANT DEFICIENCY

Finding: 2023-004

Agency: U.S. Department of Education

Program: Title I- Grants to Local Education Agencies
COVID-19 ARP Education Stabilization Fund

Federal Assistance Listing Number: 84.010A, 84.425U

ALLOWABLE COSTS/COST PRINCIPLES

Criteria: 2 CFR Part 200 Subpart E, *Cost Principles*, states that compensation for employees engaged in work on Federal awards must be documented as provided in 2 CFR Section 200.430(i).

Although 2 CFR Section 200.430(i) does not specifically require semi-annual certifications, the Foster-Glocester Regional School District has a policy in place for time and effort reporting on Federal grant programs. The policy requires semi-annual certifications for employees charged to Federal grants working on a single cost objective.

Condition: During our test of controls over compliance with allowable costs/cost principles requirements, we noted that the required semi-annual certifications were not completed for employees working on a single cost objective during fiscal year 2023.

Cause: The School District did not follow its established time and effort reporting policies and procedures.

Effect: The School District did not have the required documentation on file for employees charged to a single cost objective for the fiscal year 2023 in conformance with the School District's policy.

Questioned Costs: None

Identification of a Repeat Finding: This is a repeat finding from previous audits 2022-004.

Recommendation: We recommend that the School District follow established time and effort reporting procedures to ensure that proper documentation is maintained for employees engaged in work on Federal grant programs.

Views of Responsible Officials- As of September 2023, the District Business Office has collected the required time and effort certifications for fiscal 2023.

FOSTER-GLOCESTER REGIONAL SCHOOL DISTRICT
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

SIGNIFICANT DEFICIENCY

Finding: 2023-005

Agency: Federal Communications Commission

Program: COVID 19- Emergency Connectivity Fund Program

Federal Assistance Listing Number: 32.009

EQUIPMENT/REAL PROPERTY MANAGEMENT

Criteria: Emergency Connectivity Fund Program (ECF) participants are required to maintain asset and service inventories of the devices and services purchased with ECF Program support. Specifically for each connected device or other piece of equipment provided to an individual student or school staff member the asset inventory must identify: (1) the device or equipment type; (2) the device or equipment make/model; (3) the device or equipment serial number; (4) the full name of the person to whom the device or other piece of equipment was provided; and (5) the dates the device or other piece of equipment was loaned out and returned to the school, or the date the school was notified that the device other piece of equipment was missing, lost or damaged.

Condition: During our test of controls over compliance with the equipment/real property management requirements we noted that the asset inventory maintained for the connected devices did not include the date the device or other piece of equipment was loaned out and returned to the school, or the date the school was notified that the device other piece of equipment was missing, lost or damaged.

Cause: The School District was not aware of all required information that was to be identified on the inventory of the devices purchased with ECF Program support.

Effect: The School District's inventory of connected devices purchased with ECF Program funds did not include all the information required per the ECF Program equipment/real property management requirements.

Questioned Costs: None

Recommendation: We recommend that the School District update the systems in place to inventory connected devices to ensure that the inventory includes the date the device or other piece of equipment was loaned out and returned to the School District, or the date the School District was notified that the device other piece of equipment was missing, lost or damaged.

Views of Responsible Officials- Effective March 2024, the District has updated its process of tracking equipment to include the required information.

FOSTER-GLOCESTER REGIONAL SCHOOL DISTRICT
Summary Schedule of Prior Year Audit Findings
For the Fiscal Year Ended June 30, 2023

Finding: 2022-001-The District has lacked formal monthly and yearly close procedures for many years, which has contributed to significant delays in the completion of yearly audits. Due to staffing issues, this audit finding will be further addressed in FY24.

Finding: 2022-002- The District often utilizes the State of RI Master Purchasing Agreement for purchases over \$5,000. Due to staffing issues, this audit finding will be further addressed in FY24.

Finding 2022-003:

The District has implemented a procedure to check to ensure that vendors providing goods or services for federally funded purchases have not been formally disbarred or suspended. This finding has been corrected in May of 2023.

Finding 2022-004:

The District implemented formal procedures for time and effort reporting and tracking in FY24. Due to the lack of a Business Manager until May of 2023, this finding was not rectified until fiscal year 2024.

FOSTER-GLOCESTER REGIONAL SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards

For the Fiscal Year Ended June 30, 2023

<i>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</i>	<i>Federal Assistance Listing Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>
U.S. Department of Education			
Pass-through RI Department of Education:			
<i>Special Education Cluster (IDEA):</i>			
Special Education Grants to States (IDEA, Part B)	84.027A	N/A	\$ 591,713
COVID-19 ARP - Special Education Grants to States (IDEA, Part B)	84.027X	N/A	76,686
<i>Total Special Education Cluster</i>			<u>668,399</u>
Title I - Grants to Local Education Agencies	84.010A	2725-11702-301	130,467
Title II - Supporting Effective Instruction State Grants	84.367A	2725-16402-301	50,655
Title IV - Student Support and Academic Enrichment Grant Program	84.424A	2725-20802-301	10,485
Career and Technical Education - Basic Grant to States	84.048A	2725-15302-301	61,835
Career and Technical Education - Basic Grant to States	84.048A	2725-15302-302	9,137
Career and Technical Education - Basic Grant to States	84.048A	2725-15702-301	477
			<u>71,449</u>
COVID-19 - Education Stabilization Fund-ESSER II	84.425D	4672-60602-101	18,000
COVID-19 -ARP Education Stabilization Fund-ESSER III	84.425U	4872-50502-201	412,223
			<u>430,223</u>
Total U.S. Department of Education			<u>1,361,678</u>
U.S. Department of Agriculture			
Pass-through RI Department of Education:			
<i>Child Nutrition Cluster:</i>			
National School Lunch Program			
Cash assistance	10.555	N/A	209,932
Non-cash assistance (commodities)	10.555	N/A	35,779
School Breakfast Program	10.553	N/A	34,103
<i>Total Child Nutrition Cluster</i>			<u>279,814</u>
Total U.S. Department of Agriculture			<u>279,814</u>
Federal Communications Commission			
Direct:			
COVID 19 -Emergency Connectivity Fund Program	32.009	N/A	297,564
Total Federal Communications Commission			<u>297,564</u>
U.S. Department of Homeland Security			
Pass-through RI Emergency Management			
COVID 19 -Disaster Grants- Public Assistance	97.036	PA-01-RI-4505-PW-00-580	70,426
Total U.S. Department of Homeland Security			<u>70,426</u>
Total Expenditures of Federal Awards			<u>\$ 2,009,482</u>

The accompanying notes are an integral part of this schedule.

FOSTER-GLOCESTER REGIONAL SCHOOL DISTRICT
Notes to the Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2023

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the Foster-Glocester Regional School District under programs of the federal government for the year ended June 30, 2023. 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 the Foster-Glocester Regional School District, it is not intended to and does not present the financial position and changes in financial position, or cash flows of the Foster-Glocester Regional School District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. 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*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 – INDIRECT COST RATE

The Foster-Glocester Regional School District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.