
Calhoun Intermediate School District

Federal Awards Supplemental Information
June 30, 2023

Independent Auditor's Reports

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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 Education
Calhoun Intermediate School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Calhoun Intermediate School District (the "Intermediate School District") as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the Intermediate School District's basic financial statements. We issued our report thereon dated October 4, 2023, which contained an unmodified opinion on those financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. 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 financial statements subsequent to October 4, 2023.

The accompanying schedule of expenditures of federal awards is presented for the purpose 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 financial statements as a whole.

Plante & Moran, PLLC

October 4, 2023

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 Management and the Board of Education
Calhoun Intermediate School District

We have audited, 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, the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Calhoun Intermediate School District (the "Intermediate School District") as of and for the year ended June 30, 2023 and the related notes to the basic financial statements, which collectively comprise the Intermediate School District's basic financial statements, and have issued our report thereon dated October 4, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Intermediate 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 Intermediate School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Intermediate School District's internal control.

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.

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 Intermediate School District'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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Intermediate 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*.

To Management and the Board of Education
Calhoun Intermediate School District

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

Plante & Moran, PLLC

October 4, 2023

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required
by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
Calhoun Intermediate School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Calhoun Intermediate School District's (the "Intermediate School District") compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on the Intermediate School District's major federal programs for the year ended June 30, 2023. The Intermediate 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 Intermediate School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the 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; 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* (the "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 Intermediate 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 Intermediate 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 Intermediate School District's federal programs.

To the Board of Education
Calhoun Intermediate School District

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 Intermediate 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 Intermediate 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 Intermediate 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 Intermediate 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 Intermediate 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

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.

To the Board of Education
Calhoun Intermediate School District

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.

Plante & Moreau, PLLC

October 4, 2023

Calhoun Intermediate School District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
Food Distribution (Noncash):										
Entitlement commodities - 2022-2023	N/A	10.555	\$ 8,654	\$ -	\$ -	\$ -	\$ 8,654	\$ 8,654	\$ -	\$ -
Bonus Commodities - 2022-23		10.555	160	-	-	-	160	160	-	-
National School Breakfast Program:										
2021-2022	221970	10.553	4,110	-	-	-	4,110	4,110	-	-
2022-2023	231970	10.553	30,966	-	-	-	30,966	30,966	-	-
Total National School Breakfast Program			35,076	-	-	-	35,076	35,076	-	-
National School Lunch Program:										
2021-2022	221960	10.555	6,625	-	-	-	6,625	6,625	-	-
2022-2023	220910	10.555	9,200	-	-	-	9,200	9,200	-	-
2022-2023	230910	10.555	6,241	-	-	-	6,241	6,241	-	-
2022-2023	231960	10.555	44,489	-	-	-	44,489	44,489	-	-
Total National School Lunch Program			66,555	-	-	-	66,555	66,555	-	-
Total Child Nutrition Cluster			110,445	-	-	-	110,445	110,445	-	-
Special Education Cluster - U.S. Department of Education - Passed through the Michigan Department of Education:										
IDEA:										
Project number 220450/2122	220450/2122	84.027A	6,133,065	6,133,065	1,342,297	-	1,342,297	-	-	-
Project number 230450/2223	230450/2223	84.027A	6,266,098	-	-	-	5,734,269	6,266,098	531,829	-
Project number 210493-GSSG	220493-2122	84.027A	151,800	151,800	13,560	-	13,560	-	-	-
Project number 230493-2223	230493-2223	84.027A	167,000	-	-	-	166,361	167,000	639	-
Project number 220470-2D33	220470-2D33	84.027A	14,400	-	-	-	14,400	14,400	-	-
Project number 221280-2122	221280-2122	84.027X	1,246,519	-	-	-	703,629	897,921	194,292	-
Total IDEA			13,978,882	6,284,865	1,355,857	-	7,974,516	7,345,419	726,760	-
Preschool Initiative:										
Project number 220460/2122	220460/2122	84.173A	138,547	138,547	48,026	-	48,026	-	-	-
Project number 221285-2122	221285-2122	84.173X	97,178	-	-	-	30,934	76,254	45,320.00	-
Project number 230460/2223	230460/2223	84.173A	145,952	-	-	-	134,604	145,952	11,348	-
Total Preschool Initiative			381,677	138,547	48,026	-	213,564	222,206	56,668	-
Total Special Education Cluster			14,360,559	6,423,412	1,403,883	-	8,188,080	7,567,625	783,428	-
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Michigan Department of Community Health - Medicaid Claims - Outreach										
	N/A	93.778	197,111	-	-	-	197,111	197,111	-	-
SNAP Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Human Resources - Michigan Fitness Foundation (MFF):										
SNAP-Ed/SPLASH E20222299-00	E20222299-00	10.561	328,000	263,277	34,426	-	99,149	64,723	-	-
SNAP-Ed/SPLASH E20231119-00	E20231119-00	10.561	340,000	-	-	-	203,872	244,083	40,211	-
Total SNAP Cluster			668,000	263,277	34,426	-	303,021	308,806	40,211	-
CCDF Cluster - U.S. Department of Education - U.S. Department of Health and Human Services - Passed through the Michigan Department of Education:										
Child Care and Development Block Grant	2131QA 2122	93.575	1,836,662	1,254,028	311,172	-	803,671	492,499	-	86,820
Child Care and Development Block Grant	2131TA 2122	93.575	1,070,358	725,369	196,827	-	513,985	317,158	-	-
Child Care and Development Block Grant	2131AR 2122	93.575	205,080	183,159	68,039	-	88,578	20,539	-	-
Child Care and Development Block Grant	2231TA 2223	93.575	1,070,358	-	-	-	563,908	738,070	174,162	-
Child Care and Development Block Grant	2131AR 2223	93.575	90,750	-	-	-	13,314	42,401	29,087	-
Child Care and Development Block Grant	2231QA 2223	93.575	1,834,713	-	-	-	947,585	1,299,637	352,052	264,775
Total Child Care Development Fund Cluster			6,107,921	2,162,556	576,038	-	2,931,041	2,910,304	555,301	351,595
Total cluster programs			21,444,036	8,849,245	2,014,347	-	11,729,698	11,094,291	1,378,940	351,595

Calhoun Intermediate School District

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Other federal awards:										
U.S. Department of Education - Passed through the Michigan Association of Intermediate School Administrators (MAISA) and Gogebic Ontonagon ISD (GOISD) -										
Title I Technical Assistance Grant:										
Project number 211580-CO-21 TAG	211580-CO-21	84.010	\$ 6,478,520	\$ 4,047,491	\$ 2,457,505	\$ -	\$ 4,881,837	\$ 2,424,332	\$ -	\$ -
Project number 221580-2022 TAG	221580-2122TAGTAE	84.010	9,999,800	1,111,629	-	-	-	-	-	-
Project number 211580-CO-22 TAG	211580-CO-22	84.010	8,888,171	-	-	-	3,292,497	5,317,764	2,025,267	-
Project number 231580-2223 TAGTAB	231580-2223	84.010	11,984,398	-	-	-	-	-	-	-
Total Title I - Technical Assistance Grant			37,350,889	5,159,120	2,457,505	-	8,174,334	7,742,096	2,025,267	-
U.S. Department of Education -										
Passed through the Michigan Department of Education:										
Title I - Regional Assistance Grant:										
Project number 211570/2122	211570/2122	84.010	702,500	503,891	193,873	-	320,772	126,899	-	17,907
Project number 231570/2223	231570/2223	84.010	618,717	-	-	-	357,553	436,390	78,837	68,602
Total Title I - Regional Assistance Grant			1,321,217	503,891	193,873	-	678,325	563,289	78,837	86,509
Total Title I - Technical and Regional Assistance Grant			38,672,106	5,663,011	2,651,378	-	8,852,659	8,305,385	2,104,104	86,509
Vocational Education - Basic Grants to States (Perkins II):										
Project number 223520/221221	223520/221221	84.048	469,829	469,829	84,754	-	84,754	-	-	-
Project number 233551-231305	233551-231305	84.048	20,750	-	-	-	-	20,750	20,750	-
Project number 223520/231221	223520/231221	84.048	510,677	-	-	-	507,177	510,677	3,500	196,798
Total Vocational Education - Basic Grants to States (Perkins II)			1,001,256	469,829	84,754	-	591,931	531,427	24,250	196,798
Early Intervention Services (IDEA):										
Early On - Project number 221340/2122	221340/2122	84.181	178,082	178,082	10,275	-	10,275	-	-	-
Early On - Project number 221283 EOARP	221283 EOARP	84.181	86,560	-	-	-	66,019	76,124	10,105	-
Early On - Project number 231340/2223	231340/2223	84.181	183,707	-	-	-	176,241	183,707	7,466	-
Total Early Intervention Services (IDEA)			448,349	178,082	10,275	-	252,535	259,831	17,571	-
Education of Homeless Children and Youth -										
Homeless Children and Youth:										
Project number 222320/2122	222320/2122	84.196	71,271	52,302	52,302	-	71,271	18,969	-	-
Project number 232320/2223	232320/2223	84.196	77,340	-	-	-	73,107	77,340	4,233	-
Total Education of Homeless Children and Youth			148,611	52,302	52,302	-	144,378	96,309	4,233	-
Title I, Part D:										
Project number 221700-2122	221700-2122	84.013	197,574	129,789	27,382	-	69,419	42,037	-	-
Project number 231700-2223	231700-2223	84.013	143,818	-	-	-	132,192	143,818	11,626	-
Total Title I, Part D			341,392	129,789	27,382	-	201,611	185,855	11,626	-
Total U.S. Department of Education passed through the Michigan Department of Education noncluster			40,611,714	6,493,013	2,826,091	-	10,043,114	9,378,807	2,161,784	283,307

Calhoun Intermediate School District

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Other federal awards (Continued):										
Community Based Child Abuse Prevention (CBCAP) - Passed through the Michigan Dept of Health and Human Services:										
Programs CTFDS E20210730-00	E20210730-00	93.590	\$ 50,000	\$ 10,527	\$ 17,100	\$ -	\$ 17,100	\$ -	\$ -	\$ -
Programs CTFDS E20223453-00	E20223453-00	93.590	50,000	32,319	(5,180)	-	12,501	17,681	-	-
Children Trust Michigan Family Resource Center ARPA E20231693-00	E20231693-00	93.590	110,000	-	-	-	61,682	77,870	16,188	-
Children Trust Michigan E20233211-00	E20233211-11	93.590	88,300	-	-	-	47,076	40,780	(6,296)	-
Total Children's Trust Fund			298,300	42,846	11,920	-	138,359	136,331	9,892	-
Community Programs to Improve Minority Health Grants Program	E202114650-00	93.137	32,000	25,087	3,885	-	10,798	6,913	-	-
Community Programs to Improve Minority Health Grants Program	E20231114-00	93.137	32,000	-	-	-	17,678	21,140	3,462	-
Total Community Based Child Abuse Prevention passed through the Michigan Department of Health and Human Services			362,300	67,933	15,805	-	166,835	164,384	13,354	-
U.S. Department of Health and Human Services - Passed through the Michigan Department of Education:										
ESSA Preschool Development Grants Birth through Five	223910-3.622	93.434	32,500	10,491	10,491	-	10,491	9,459	9,459	-
ESSA Preschool Development Grants Birth through Five	223910-3.622-1	93.434	32,500	21,113	21,111	-	21,113	5,419	5,417	-
ESSA Preschool Development Grants Birth through Five		93.434	-	-	-	-	-	-	-	-
ESSA Preschool Development Grants Birth through Five		93.434	-	-	-	-	-	-	-	-
Total ESSA Preschool Development Grants Birth through Five			65,000	31,604	31,602	-	31,604	14,878	14,876	-
U.S. Department of Health and Human Services - Passed through the Michigan Department of Education - Passed through Allegan ISD - ESSA Preschool Development Grants Birth through Five										
	223962 PDGB 54.13	93.434	8,449	-	-	-	8,449	8,449	-	-
Total ESSA Preschool Development Grants Birth through Five			73,449	31,604	31,602	-	40,053	23,327	14,876	-
U.S. Department of Education - Passed through the Michigan Department of Education - Pandemic - EBT Local Costs										
	220980-2022	10.649	3,135	-	-	-	3,135	3,135	-	-
U.S. Department of the Treasury - Passed through the Michigan Department of Education - Coronavirus State Fiscal Recovery Fund										
	232425 22-23	21.027	892,857	-	-	-	-	267,857	267,857	-
Total noncluster programs			41,943,455	6,592,550	2,873,498	-	10,253,137	9,837,510	2,457,871	283,307
Total federal awards			\$ 63,387,491	\$ 15,441,795	\$ 4,887,845	\$ -	\$ 21,982,835	\$ 20,931,801	\$ 3,836,811	\$ 634,902

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Calhoun Intermediate School District (the "Intermediate School District") under programs of the federal government for the year ended June 30, 2023. The information in the 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* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Intermediate School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Intermediate School District.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, as outlined in the Compliance Supplement.

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. The pass-through entity identifying numbers are presented where available.

The Intermediate School District has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Note 3 - Grant Auditor Report

Management has utilized the Michigan Department of Education NexSys Grant Auditor Report (GAR) in preparing the Schedule of Expenditures of Federal Awards. Differences, if any, between the GAR and the Schedule of Expenditures of Federal Awards relate to the timing of payments and the fiscal year to which the payments relate.

Note 4 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance and is reported on the schedule of expenditures of federal awards.

Calhoun Intermediate School District

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Note 5 - Federal Awards Provided to Subrecipients

The expenditures related to federal awards provided to subrecipients for the year ended June 30, 2023 are as follows:

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Current Year Cash Transferred to Subrecipient
Vocational Education - Basic Grants to States (Perkins III)		
223520/231221:		
Barry Intermediate School District	84.048	\$ 74,574
Branch Intermediate School District		<u>122,224</u>
Total Vocational Education - Basic Grants to States (Perkins III) 223520/231221		196,798
Title I - Regional Assistance Grant - 211570/2122 - Calhoun Community High School		
	84.010	17,907
Title I - Regional Assistance Grant - 231570/2223:		
Calhoun Community High School	84.010	42,581
Battle Creek Public Schools		<u>26,021</u>
Total Title I - Regional Assistance Grant - 231570/2223		68,602
Child Care Development Block Grant - 2131QA - Ottawa Area intermediate School District		
	93.575	86,820
Child Care Development Block Grant - 2231QA - Ottawa Area Intermediate School District		
	93.575	<u>264,775</u>
Total		<u><u>\$ 634,902</u></u>

Calhoun Intermediate School District

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

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 weaknesses? _____ Yes X None reported
- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? _____ Yes X No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
84.010	Title I - Regional and Technical Assistance Grant	Unmodified
93.575	Child Care and Development Block Grant	Unmodified

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 - Financial Statement Audit Findings

Reference Number	Finding
Current Year	None

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
Current Year	None	