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# Calhoun Intermediate School District

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**Federal Awards Supplemental Information**  
**June 30, 2024**

### **Independent Auditor's Reports**

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	1
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 for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	4-6
<b>Schedule of Expenditures of Federal Awards</b>	7-9
<b>Notes to Schedule of Expenditures of Federal Awards</b>	10-11
<b>Schedule of Findings and Questioned Costs</b>	12

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, 2024 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 8, 2024, which contained an unmodified opinion on the 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 8, 2024.

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 8, 2024

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, 2024 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 8, 2024.

**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.

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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether 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 8, 2024

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 program for the year ended June 30, 2024. The Intermediate School District's major federal program is 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 program for the year ended June 30, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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 program.

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 & Moran, PLLC*

October 8, 2024



Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

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, 2023	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2024	Current Year Cash Transferred to Subrecipients
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
Noncash Assistance (Commodities) - National Lunch Program Bonus Commodities 2023-24										
	N/A	10.555	\$ 4,660	\$ -	\$ -	\$ -	\$ 4,660	\$ 4,660	\$ -	\$ -
Cash Assistance - National School Breakfast Program:										
2022-2023	231970	10.553	35,607	30,966	-	-	4,641	4,641	-	-
2023-2024	241970	10.553	27,524	-	-	-	26,572	27,524	952	-
Total National School Breakfast Program		10.553	63,131	30,966	-	-	31,213	32,165	952	-
National School Lunch Program:										
2022-2023	231960	10.555	51,699	44,489	-	-	7,210	7,210	-	-
2023-2024	240910	10.555	8,378	-	-	-	8,378	8,378	-	-
2023-2024	241960	10.555	41,815	-	-	-	40,514	41,815	1,301	-
Total National School Lunch Program		10.555	101,892	44,489	-	-	56,102	57,403	1,301	-
Total Child Nutrition Cluster			169,683	75,455	-	-	91,975	94,228	2,253	-
Special Education Cluster - U.S. Department of Education - Passed through the Michigan Department of Education:										
IDEA:										
Special Education Grants to States- COVID-19 American Rescue Plan - IDEA	221280-2122	84.027X	1,246,519	897,921	194,292	-	542,890	348,598	-	-
IDEA Flowthrough-Project number 230450/2223	230450/2223	84.027A	6,266,098	6,266,098	531,829	-	531,829	-	-	-
IDEA Flowthrough-Project number 230493-2223	230493-2223	84.027A	167,000	167,000	639	-	639	-	-	-
IDEA Flowthrough-Project number 240450/23-24	240450/23-24	84.027A	6,558,549	-	-	-	5,834,279	6,558,549	724,270	-
IDEA Flowthrough-Project number 240493/23-24	240493/23-24	84.027A	183,700	-	-	-	172,471	183,700	11,229	-
IDEA Flowthrough-Project number 240470/2D33	240470/2D33	84.027A	9,728	-	-	-	9,728	9,728	-	-
Total IDEA		84.027	14,431,594	7,331,019	726,760	-	7,091,836	7,100,575	735,499	-
Preschool Initiative:										
Special Education Preschool Grants - COVID-19 American Rescue Plan - IDEA Preschool	221285-2122	84.173X	97,178	76,254	45,320	-	66,244	20,924	-	-
IDEA Preschool-Project number 230460/2223	230460/2223	84.173A	145,952	145,952	11,348	-	11,348	-	-	-
IDEA Preschool-Project number 240460/23-24	240460/23-24	84.173A	150,015	-	-	-	123,132	145,795	22,663	-
Total Preschool Initiative		84.173	393,145	222,206	56,668	-	200,724	166,719	22,663	-
Total Special Education Cluster			14,824,739	7,553,225	783,428	-	7,292,560	7,267,294	758,162	-
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Michigan Department of Community Health - Medicaid Assistance Program - Medicaid Claims - Outreach										
	N/A	93.778	307,188	-	-	-	307,188	307,188	-	-
Supplemental Nutritional Assistance Program Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Human Resources - Michigan Fitness Foundation (MFF):										
SNAP-Ed/SPLASH E20244636-00	E20244636-00	10.561	350,000	-	-	-	240,156	265,543	25,387	-
SNAP-Ed/SPLASH E20231119-00	E20231119-00	10.561	340,000	244,083	40,211	-	136,128	95,917	-	-
Total SNAP Cluster		10.561	690,000	244,083	40,211	-	376,284	361,460	25,387	-
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	2231TA 2223	93.575	978,775	738,070	174,162	-	414,867	240,705	-	-
Child Care and Development Block Grant	2131AR 2223	93.575	90,750	42,401	29,087	-	76,757	47,670	-	-
Child Care and Development Block Grant	2231QA 2223	93.575	1,794,681	1,299,637	352,052	-	847,096	495,044	-	91,429
Child Care and Development Block Grant	2331QA 2324	93.575	1,901,253	-	-	-	1,046,159	1,350,612	304,453	284,954
Child Care and Development Block Grant	2331TA 2324	93.575	1,070,358	-	-	-	586,423	786,678	200,255	-
Total Child Care Development Fund Cluster		93.575	5,835,817	2,080,108	555,301	-	2,971,302	2,920,709	504,708	376,383
Total cluster programs			21,827,427	9,952,871	1,378,940	-	11,039,309	10,950,879	1,290,510	376,383

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2024

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, 2023	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2024	Current Year Cash Transferred to Subrecipients
Other federal awards:										
U.S. Department of Education:										
Passed through the Michigan Association of Intermediate School Administrators (MAISA)										
Title I Grants to Local Educational Agencies - Technical Assistance Grant:										
Project number 211580-CO-22 TAG	211580-CO-22	84.010	\$ 8,888,171	\$ 5,317,764	\$ 2,025,267	\$ -	\$ 5,595,674	\$ 3,570,407	\$ -	\$ -
Project number 231580-2223 TAGTAB	231580-2223	84.010	11,984,398	-	-	-	4,295,934	4,295,934	-	-
Project number 231580-CO-23	231580-CO-23	84.010	7,688,463	-	-	-	2,453,538	2,886,422	432,884	-
Project number 241580-2324 TAGTAB	241580-2324TAGTAB	84.010	8,000,000	-	-	-	-	-	-	-
Total Title I - Technical Assistance Grant		84.010	36,561,032	5,317,764	2,025,267	-	12,345,146	10,752,763	432,884	-
Passed through the Michigan Department of Education -										
Title I - Regional Assistance Grant:										
Project number 231570/2223	231570/2223	84.010	664,052	436,390	78,837	-	197,129	118,292	-	7,225
Project number 241570/23-24	241570/23-24	84.010	807,465	-	-	-	480,864	625,791	144,927	102,949
Total Title 1 - Regional Assistance Grant		84.010	1,471,517	436,390	78,837	-	677,993	744,083	144,927	110,174
Total Title I - Technical and Regional Assistance Grant		84.010	38,032,549	5,754,154	2,104,104	-	13,023,139	11,496,846	577,811	110,174
Vocational Education - Career and Technical Education - Basic Grants to States (Perkins II):										
Project number 243520/241221	243520/241221	84.048	626,718	-	-	-	471,352	626,718	155,366	247,092
Project number 233551/231305	233551/231305	84.048	20,750	20,750	20,750	-	20,750	-	-	-
Project number 223520/231221	223520/231221	84.048	510,677	510,677	3,500	-	3,500	-	-	-
Total Vocational Education - Basic Grants to States (Perkins II)		84.048	1,158,145	531,427	24,250	-	495,602	626,718	155,366	247,092
Special Education - Grants for Infants and Families - Early Intervention Services (IDEA):										
Early On - Project number 231340/2223	231340/2223	84.181	183,707	183,707	7,466	-	7,466	-	-	-
Early On - Project number 221283 EOARP	221283 EOARP	84.181	86,560	76,124	10,105	-	20,541	10,436	-	-
Early On - Project number 241340/23-24	241340/23-24	84.181	200,912	-	-	-	175,914	200,912	24,998	-
Total Early Intervention Services (IDEA)		84.181	471,179	259,831	17,571	-	203,921	211,348	24,998	-
Education of Homeless Children and Youth -										
Homeless Children and Youth - Project number 232320/2223	232320/2223	84.196	77,340	77,340	4,233	-	4,233	-	-	-
Title I State Agency Program for Neglected and Delinquent, Part D:										
Project number 231700/2223	231700/2223	84.013	143,818	143,818	11,626	-	11,626	-	-	-
Project number 241700/23-24	241700/23-24	84.013	111,492	-	-	-	98,986	111,492	12,506	-
Total Title I, Part D		84.013	255,310	143,818	11,626	-	110,612	111,492	12,506	-
Total U.S. Department of Education noncluster			39,994,523	6,766,570	2,161,784	-	13,837,507	12,446,404	770,681	357,266

**Calhoun Intermediate School District**

**Schedule of Expenditures of Federal Awards (Continued)**

**Year Ended June 30, 2024**

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, 2023	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2024	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 E20240168-00	E20240168-00	93.590	\$ 88,300	\$ -	\$ -	\$ -	\$ 66,225	\$ 63,772	\$ (2,453)	\$ -
Programs CTFDS E20240170-00	E20240170-00	93.590	110,000	-	-	-	68,043	72,537	4,494	-
COVID-19 - Children Trust Michigan Family Resource Center ARPA E20231693-00	E20231693-00	93.590	110,000	77,870	16,188	-	48,318	32,130	-	-
Children Trust Michigan E20233211-00	E20233211-11	93.590	88,300	40,780	(6,296)	-	41,224	47,520	-	-
Total Children's Trust Fund		93.590	396,600	118,650	9,892	-	223,810	215,959	2,041	-
Community Programs to Improve Minority Health Grants Program	E20231114-00	93.137	32,000	21,140	3,462	-	14,322	10,860	-	-
Total Community Based Child Abuse Prevention passed through the Michigan Department of Health and Human Services			428,600	139,790	13,354	-	238,132	226,819	2,041	-
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	19,950	9,459	-	22,008	12,549	-	-
ESSA Preschool Development Grants Birth through Five	223910-3.622-1	93.434	32,500	26,532	5,417	-	11,385	5,968	-	-
Total ESSA Preschool Development Grants Birth through Five		93.434	65,000	46,482	14,876	-	33,393	18,517	-	-
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	5,573	-	-	-	5,573	5,573	-	-
Total ESSA Preschool Development Grants Birth through Five		93.434	70,573	46,482	14,876	-	38,966	24,090	-	-
U.S. Department of Agriculture Food and Nutrition Services - Passed through the Michigan Department of Education:										
Child and Adult Care Food Program - Meals 241920	241920	10.558	63,873	-	-	-	33,494	63,873	30,379	54,291
Child and Adult Care Food Program Meals 242010	242010	10.558	3,705	-	-	-	1,921	3,705	1,784	3,705
Total CACFP Meals		10.558	67,578	-	-	-	35,415	67,578	32,163	57,996
U.S. Department of the Treasury - Passed through the Michigan Department of Education - COVID-19 Coronavirus State and Local Fiscal Recovery Fund (GSRP)										
	232425 22-23	21.027	892,857	267,857	267,857	-	267,857	-	-	-
Total noncluster programs			41,454,131	7,220,699	2,457,871	-	14,417,877	12,764,891	804,885	415,262
Total federal awards			\$ 63,281,558	\$ 17,173,570	\$ 3,836,811	-	\$ 25,457,186	\$ 23,715,770	\$ 2,095,395	\$ 791,645

**Notes to Schedule of Expenditures of Federal Awards**

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**Year Ended June 30, 2024**

**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, 2024. 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 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, 2024

### Note 5 - Federal Awards Provided to Subrecipients

The expenditures related to federal awards provided to subrecipients for the year ended June 30, 2024 are as follows:

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Current Year Cash Transferred to Subrecipient
Vocational Education - Career and Technical Education - Basic Grants to States (Perkins III) 243520/241221:		
Barry Intermediate School District	84.048	\$ 92,381
Branch Intermediate School District		154,711
		<hr/>
Total Vocational Education - Career and Technical Education - Basic Grants to States (Perkins III) 243520/241221		247,092
Title I - Regional Assistance Grant - 231570/2223 - Calhoun Community High School	84.010	7,225
Title I - Regional Assistance Grant - 241570/2324:		
Bellevue Schools	84.010	6,275
Calhoun Community High School		66,679
Marshall Public Schools		29,995
		<hr/>
Total Title I - Regional Assistance Grant - 241570/2324		102,949
Child Care Development Block Grant - 2231QA - Ottawa Area Intermediate School District	93.575	91,429
Child Care Development Block Grant - 2331QA - Ottawa Area Intermediate School District	93.575	284,954
Child and Adult Care Food Program - 242010:		
Catching the Dream	10.558	903
Garden of Dreams		1,317
Take a Break		637
Voces		270
Woodlawn Preschool		578
		<hr/>
Total Child and Adult Care Food Program - 242010		3,705
Child and Adult Care Food Program - 241920:		
Catching the Dream	10.558	14,135
Garden of Dreams		20,657
Take a Break		8,066
Voces		3,010
Woodlawn Preschool		8,423
		<hr/>
Total Child and Adult Care Food Program - 241920		54,291
Total		<hr/> <hr/> <u>\$ 791,645</u>

**Calhoun Intermediate School District**

**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 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
84.027 and 84.173	Special Education Cluster	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	