

# **Calhoun Intermediate School District**

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**Federal Awards  
Supplemental Information  
June 30, 2009**

# Calhoun Intermediate School District

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## 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, 2009, which collectively comprise the Intermediate School District's basic financial statements, and have issued our report thereon dated October 26, 2009. These basic financial statements are the responsibility of the Intermediate School District's management. Our responsibility is to express opinions on these basic financial statements based on our audit.

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

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

*Plante & Moran, PLLC*

October 26, 2009

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

To the Board of Education  
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, 2009, which collectively comprise the Intermediate School District's basic financial statements, and have issued our report thereon dated October 26, 2009. We have conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Internal Control Over Financial Reporting**

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

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

To the Board of Education  
Calhoun Intermediate School District

### **Compliance and Other Matters**

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

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

*Plante & Moran, PLLC*

October 26, 2009

## Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance with OMB Circular A-133

To the Board of Education  
Calhoun Intermediate School District

### Compliance

We have audited the compliance of Calhoun Intermediate School District with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. The major federal programs of Calhoun Intermediate School District are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Calhoun Intermediate School District's management. Our responsibility is to express an opinion on Calhoun Intermediate School District's compliance based on our audit.

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

In our opinion, Calhoun Intermediate School District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

To the Board of Education  
Calhoun Intermediate School District

### **Internal Control Over Compliance**

The management of Calhoun Intermediate School District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Calhoun Intermediate School District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

*Plante & Moran, PLLC*

October 26, 2009

# Calhoun Intermediate School District

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2009

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2008	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2009
Clusters:								
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education:								
Food Distribution:								
	10.555	\$ 3,946	\$ -	\$ -	\$ -	\$ 3,946	\$ 3,946	\$ -
Entitlement commodities - 2008-2009		1,221	-	-	-	1,221	1,221	-
Bonus commodities - 2008-2009								
Total Food Distribution		5,167	-	-	-	5,167	5,167	-
National School Breakfast Program:								
	10.553	12,943	12,943	528	-	528	-	-
2007-2008		23,961	-	-	-	23,961	23,961	-
2008-2009								
Total National School Breakfast Program		36,904	12,943	528	-	24,489	23,961	-
National School Lunch Program:								
	10.555	41,091	41,091	1,279	-	1,279	-	-
2007-2008		39,760	-	-	-	39,760	39,760	-
2008-2009								
Total National School Lunch Program		80,851	41,091	1,279	-	41,039	39,760	-
Special Milk Program:								
	10.556	212	212	56	-	49	-	7
2007-2008		145	-	-	-	121	145	24
2008-2009								
Total Special Milk Program		357	212	56	-	170	145	31
Total Child Nutrition Cluster		123,279	54,246	1,863	-	70,865	69,033	31
U.S. Department of Agriculture - Passed through the Michigan Department of Education:								
SNAP Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Energy, Labor, and Economic Growth:								
	10.561	113,881	61,607	26,607	-	62,703	36,096	-
Employment and Training (2007-2008)		4,768	4,290	2,490	-	2,968	478	-
Support Services (2007-2008)								

# Calhoun Intermediate School District

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2008	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2009
Clusters (Continued):								
U.S. Department of Agriculture - Passed through the Michigan Department of Education (Continued):								
SNAP Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Energy, Labor and Economic Growth (Continued):								
Employment and Training (2008-2009)	10.561	\$ 117,455	\$ -	\$ -	\$ -	\$ 50,768	\$ 66,880	\$ 16,112
Support Services (2008-2009)		2,995	-	-	-	2,250	2,294	44
Total SNAP Cluster		239,099	65,897	29,097	-	118,689	105,748	16,156
Special Education Cluster - U.S. Department of Education - Passed through the Michigan Department of Education:								
IDEA:								
Project number 080450/0708	84.027a	5,386,819	5,386,819	1,295,278	-	1,295,278	-	-
Project number 090450/0809		5,451,697	-	-	-	4,024,970	5,451,697	1,426,727
ARRA - IDEA 100455/0910		1,550,000	-	-	-	-	1,000,000	1,000,000
Project number 080480/EOSD		50,000	50,000	10,738	-	10,738	-	-
Project number 090480/EOSD		50,000	-	-	-	42,457	50,000	7,543
Project number 080490/TS		70,000	70,000	16,983	-	16,983	-	-
Project number 090490/TS		59,500	-	-	-	51,828	59,500	7,672
Total IDEA		12,618,016	5,506,819	1,322,999	-	5,442,254	6,561,197	2,441,942
Preschool Incentive:								
Project number 080460/0708	84.173	138,699	138,699	27,970	-	27,970	-	-
Project number 090460/0809		135,621	-	-	-	93,934	135,621	41,687
Total Preschool Incentive		274,320	138,699	27,970	-	121,904	135,621	41,687
Total Special Education Cluster		12,892,336	5,645,518	1,350,969	-	5,564,158	6,696,818	2,483,629

# Calhoun Intermediate School District

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2008	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2009
Clusters (Continued):								
Workforce Investment Act (WIA) Cluster - U.S. Department of Labor - Passed through the Michigan Department of Energy, Labor, and Economic Growth:								
Adult Program:								
	17.258							
WIA Adult (carryover)		\$ 949,090	\$ 867,191	\$ 225,191	\$ -	\$ 307,090	\$ 81,899	\$ -
WIA Adult (current)		1,318,427	-	-	-	954,384	1,173,396	219,012
ARRA - WIA Adult		490,954	-	-	-	-	17,249	17,249
Statewide - Incentive 1		7,289	-	-	-	-	7,130	7,130
Statewide - Incentive 2		14,675	-	-	-	-	12,660	12,660
Statewide - One Stop Operations Carryin		34,036	28,970	6,137	-	11,203	5,066	-
Statewide - One Stop Operations		34,859	-	-	-	30,283	32,761	2,478
Statewide - Capacity Building		8,000	-	-	-	8,000	8,000	-
Statewide - JET Carryin		81,810	76,645	9,753	-	14,918	5,165	-
Statewide - JET		65,134	-	-	-	62,114	63,352	1,238
Statewide - NWLB Carryin		27,747	21,996	17,663	-	17,663	5,203	5,203
ARRA - Admin		54,550	-	-	-	258	612	354
Admin (carryover)		77,605	60,091	6,619	-	27,636	21,017	-
Admin (current)		104,752	-	-	-	54,926	63,994	9,068
Total Adult Program		3,268,928	1,054,893	265,363	-	1,488,475	1,497,504	274,392
Youth Program:								
	17.259							
WIA Youth (carryover)		727,482	667,273	208,873	-	269,082	60,209	-
WIA Youth (current)		1,038,134	-	-	-	781,070	985,686	204,616
ARRA - WIA Youth		1,143,802	-	-	-	-	127,044	127,044
Statewide - Incentive 1		7,289	-	-	-	-	7,130	7,130
Statewide - Incentive 2		14,675	-	-	-	-	12,660	12,660

# Calhoun Intermediate School District

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2008	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2009
Clusters (Continued):								
Workforce Investment Act (WIA) Cluster - U.S. Department of Labor - Passed through the Michigan Department of Energy, Labor, and Economic Growth (Continued):								
Youth Program (Continued):								
	17.259							
Statewide - One Stop Operations Carryin		\$ 34,036	\$ 28,970	\$ 6,137	\$ -	\$ 11,203	\$ 5,066	\$ -
Statewide - One Stop Operations		34,859	-	-	-	30,283	32,761	2,478
Statewide - Capacity Building		8,000	-	-	-	8,000	8,000	-
Statewide - JET Carryin		81,810	76,645	9,753	-	14,918	5,165	-
Statewide - JET		65,134	-	-	-	62,114	63,352	1,238
Statewide - NWLB Carryin		27,747	21,996	17,663	-	17,663	5,203	5,203
ARRA - Admin		127,089	-	-	-	602	1,424	822
Admin (carryover)		82,437	56,574	6,232	-	28,558	22,326	-
Admin (current)		109,006	-	-	-	57,156	66,593	9,437
Total Youth Program		3,501,500	851,458	248,658	-	1,280,649	1,402,619	370,628
Dislocated Worker, Rapid Response, National Emergency Grants:								
	17.260							
WIA National Emergency		121,693	-	-	-	83,796	111,555	27,759
WIA Incumbent Workers (Statewide - PY)		126,314	126,125	108,125	-	108,125	-	-
WIA Incumbent Workers (Statewide - current)		123,962	-	-	-	92,854	123,962	31,108
WIA Dislocated Worker (carryover)		968,679	841,192	250,192	-	377,679	127,487	-
WIA Dislocated Worker (current)		1,247,079	-	-	-	907,719	1,121,201	213,482
WIA Career Transition Program (PY)		1,906	1,906	484	-	484	-	-
WIA Career Transition Program		1,168	-	-	-	1,168	1,168	-

# Calhoun Intermediate School District

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2008	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2009
Clusters (Continued):								
Workforce Investment Act (WIA) Cluster - U.S. Department of Labor - Passed through the Michigan Department of Energy, Labor, and Economic Growth (Continued):								
WIA NWLB (PY)		\$ 106,324	\$ 106,324	\$ 4,827	\$ -	\$ 4,827	\$ -	\$ -
WIA NWLB		18,815	-	-	-	-	12,232	12,232
ARRA - WIA Dislocated Worker		932,543	-	-	-	-	36,790	36,790
Statewide - Incentive 1		7,289	-	-	-	-	7,131	7,131
Statewide - Incentive 2		14,676	-	-	-	-	12,661	12,661
Statewide - One Stop Operations Carryin		34,037	28,970	6,136	-	11,201	5,065	-
Statewide - One Stop Operations		34,859	-	-	-	30,284	32,761	2,477
Statewide - Capacity Building		8,000	-	-	-	8,000	8,000	-
Statewide - JET Carryin		81,809	76,644	9,752	-	14,916	5,164	-
Statewide - JET		65,135	-	-	-	62,115	63,353	1,238
Statewide - NWLB Carryin		27,748	21,996	17,662	-	17,662	5,202	5,202
ARRA - Admin		103,616	-	-	-	490	1,161	671
Admin (carryover)		135,863	99,102	10,916	-	47,711	36,795	-
Admin (current)		177,304	-	-	-	92,968	108,316	15,348
Total Dislocated Worker, Rapid Response, National Emergency Grants		4,338,819	1,302,259	408,094	-	1,861,999	1,820,004	366,099
Total Workforce Investment Act (WIA) Cluster		11,109,247	3,208,610	922,115	-	4,631,123	4,720,127	1,011,119
Employment Services Cluster - U.S. Department of Labor - Passed through the Michigan Department of Energy, Labor, and Economic Growth - Wagner Peyser Act:								
Wagner Peyser ES-7A (carryover)	17.207	377,979	372,903	71,178	-	76,254	5,076	-
Wagner Peyser ES-7A (current)		372,949	-	-	-	319,520	355,449	35,929
Wagner Peyser ES-7A NWLB (PY)		60,215	51,134	16,134	-	16,134	-	-
Wagner Peyser ES-7A NWLB		9,081	-	-	-	9,081	9,081	-
Total Employment Services Cluster		820,224	424,037	87,312	-	420,989	369,606	35,929

# Calhoun Intermediate School District

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2008	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2009
Clusters (Continued):								
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Michigan Department of Community Health:	93.778							
Medicaid Claims - Outreach		\$ 116,141	\$ -	\$ -	\$ -	\$ 116,141	\$ 116,141	\$ -
Medicaid Claims - Transportation - 2007-2008		6,888	6,888	3,671	-	3,671	-	-
Total Medicaid Cluster		123,029	6,888	3,671	-	119,812	116,141	-
Other federal awards:								
U.S. Department of Education:								
Passed through the Michigan Department of Education:								
Title I:	84.010							
Project number 071570/0708		70,000	70,000	70,000	-	70,000	-	-
Project number 091570/0809		70,000	-	-	-	-	33,850	33,850
Project number 081700/0708		418,205	330,500	70,216	-	70,216	-	-
Project number 091700/0809		428,596	-	-	-	226,865	306,118	79,253
Total Title I		986,801	400,500	140,216	-	367,081	339,968	113,103
Vocational Education - Basic Grants to States (Perkins II):	84.048							
Project number 083520/801221		469,578	469,578	182,033	-	182,033	-	-
Project number 093520/901221		480,209	-	-	-	368,650	480,209	111,559
Total Vocational Education - Basic Grants to States (Perkins II)		949,787	469,578	182,033	-	550,683	480,209	111,559
Vocational Education - Basic Grants to States (Technical Preparation):	84.243							
Project number 083540/801421		108,049	108,049	49,785	-	49,785	-	-
Project number 083540/801421		105,638	-	-	-	88,008	105,638	17,630
Total Vocational Education - Basic Grants to States (Technical Preparation)		213,687	108,049	49,785	-	137,793	105,638	17,630

# Calhoun Intermediate School District

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2008	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2009
Other federal awards (Continued):								
U.S. Department of Education (Continued):								
Passed through the Michigan Department of Education (Continued):								
Safe and Drug-free Schools and Communities:								
	84.186							
Project number 072860/0708		\$ 168,253	\$ 168,523	\$ 84,897	\$ -	\$ 84,897	\$ -	\$ -
Project number 082860/0708		442,429	287,913	287,913	-	287,913	-	-
Project number 092860/0809		419,615	-	-	-	259,162	327,926	68,764
Total Safe and Drug-free Schools and Communities		1,030,297	456,436	372,810	-	631,972	327,926	68,764
Homeless Children and Youths:								
	84.196A							
Project number 082320/0708		25,332	19,314	11,460	-	17,478	6,018	-
Project number 092320/0809		31,665	-	-	-	12,507	26,726	14,219
Total Homeless Children and Youths		56,997	19,314	11,460	-	29,985	32,744	14,219
Infant and Toddler:								
	84.181							
Project number 081340/190		169,319	150,913	45,163	-	63,569	18,406	-
Project number 091340/190		143,527	-	-	-	92,722	140,754	48,032
Total Infant and Toddler		312,846	150,913	45,163	-	156,291	159,160	48,032
Improving Teacher Quality - Title IIA - Project number 080520/0708	84.367	1,354	-	-	-	-	1,354	1,354
Title V - Project number 070250/0607	84.298	2,003	-	-	(305)	(1,698)	(305)	1,393
Title II-D:								
	84.318							
Title II - D - Enhancing Educ Through Tech - 074260/0708		1,000,000	1,000,000	443,402	-	443,402	-	-
Title II - D - Enhancing Educ Through Tech - 084260/0708		500,000	21,108	21,107	-	362,395	406,719	65,431
Title II - D - Enhancing Educ Through Tech - 084260/0809		1,000,000	-	-	-	312,023	451,512	139,489
Title II - D - Enhancing Educ Through Tech - 094260/Pro 7-4		750,000	-	-	-	-	75,155	75,155
Total Title II-D		3,250,000	1,021,108	464,509	-	1,117,820	933,386	280,075
Total noncluster programs passed through the Michigan Department of Education		6,803,772	2,625,898	1,265,976	(305)	2,989,927	2,380,080	656,129

# Calhoun Intermediate School District

## Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2009

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2008	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2009
Other federal awards (Continued):								
U.S. Department of Education (Continued):								
Passed through KRESA - Title V (formerly Title VI) REMC - 2007-2008	84.298	\$ 4,508	\$ 4,508	\$ 4,508	\$ -	\$ 4,508	\$ -	\$ -
Total U.S. Department of Education		6,808,280	2,630,406	1,270,484	(305)	2,994,435	2,380,080	656,129
Department of Health and Human Services - Passed through the Michigan Department of Energy, Labor, and Economic Growth - TANF - JET:								
TANF - NWLB	93.558	51,286	-	-	-	50,953	50,953	-
2007-2008		2,581,733	2,006,563	187,077	-	749,015	561,938	-
2008-2009		2,548,628	-	-	-	1,466,590	1,597,538	130,948
Total TANF-Work First/JET		5,181,647	2,006,563	187,077	-	2,266,558	2,210,429	130,948
Total Department of Health and Human Services		5,181,647	2,006,563	187,077	-	2,266,558	2,210,429	130,948
National Science Foundation - Passed through Michigan State University - Project number EHR-0314866 (subagreement #612307CISD)	47.076	276,132	58,317	58,317	-	11,269	51,420	98,468
U.S. Department of Labor - Passed through the Michigan Department of Energy, Labor, and Economic Growth:								
TAA/NAFTA:								
2007-2008	17.245	471,173	376,281	66,352	-	161,244	94,892	-
2008-2009		348,223	-	-	-	296,386	348,223	51,837
Total TAA/NAFTA		819,396	376,281	66,352	-	457,630	443,115	51,837
Work Incentive Grant:								
2006-2007	17.266	10,524	10,524	10,524	-	10,524	-	-
2007-2008		10,000	10,000	10,000	-	10,000	-	-
2008-2009		10,000	-	-	-	8,963	9,821	858
Total Work Incentive Grant		30,524	20,524	20,524	-	29,487	9,821	858
Total U.S. Department of Labor		849,920	396,805	86,876	-	487,117	452,936	52,695
Total federal awards		<u>\$ 38,423,193</u>	<u>\$ 14,497,287</u>	<u>\$ 3,997,781</u>	<u>\$ (305)</u>	<u>\$ 16,685,015</u>	<u>\$ 17,172,338</u>	<u>\$ 4,485,104</u>

See Notes to Schedule of Expenditures of Federal Awards.

# Calhoun Intermediate School District

## Schedule of Expenditures of Federal Awards Provided to Subrecipients Year Ended June 30, 2009

Program Title/Project Number/Subrecipient Name	CFDA Number	Current Year Cash	
		Transferred to Subrecipient	Total Expenditures
Safe and Drug-free Schools and Communities Grants (Current) - Project number 082860/0708 - Passed through to:	84.186		
Albion Schools		\$ 11,269	
Athens Schools		2,102	
Battle Creek Schools		18,747	
Bellevue Schools		5,304	
Branch ISD		610	
Bronson Schools		4,231	
Burr Oak Schools		1,369	
Centerville Schools		6,020	
Climax-Scott Schools		1,190	
Coldwater Schools		10,442	
Colon Schools		2,757	
Comstock Schools		7,741	
Constantine Schools		3,812	
Galesburg-Augusta Schools		2,452	
Gull Lake Schools		7,233	
Harper Creek Schools		6,564	
Hasting Schools		7,423	
Homer Schools		3,353	
Kalamazoo Schools		25,753	
KRESA		811	
Mar Lee Schools		761	
Marshall Schools		5,122	
Mendon Schools		6,566	
Olivet Schools		2,898	
Pansophia Schools		1,161	
Paw Paw Schools		6,041	
Pennfield Schools		3,713	
Schoolcraft Schools		1,788	
Three Rivers Schools		11,597	
Vicksburg Schools		<u>4,698</u>	\$ 173,528
Homeless Students' Assistance - Project number 092320-0809 - Passed through to:	84.196A		
Athens		305	
Union City		<u>463</u>	768

# Calhoun Intermediate School District

## Schedule of Expenditures of Federal Awards Provided to Subrecipients (Continued) Year Ended June 30, 2009

Program Title/Project Number/Subrecipient Name	CFDA Number	Current Year Cash Transferred to Subrecipient	Total Expenditures
Transition Service Grant (IDEA) - Project number 090490TS - Passed through to:	84.027A		
Albion Schools		\$ 342	
Battle Creek Schools		500	
Harper Creek Schools		57	
Olivet Community Schools		56	
Tekonsha Schools		47	
Union City Schools		<u>43</u>	\$ 1,045
Perkins VE - Project number 093520-9012-21 - Passed through to:	84.048		
Barry ISD		69,331	
Branch ISD		<u>118,753</u>	188,084
TAA/NAFTA (Current) Flow Through - Passed through to:	17.245		
Barry ISD		14,555	
Kellogg Community College		<u>100,840</u>	115,395
TAA/NAFTA (Carryover) - Passed through to:	17.245		
Barry ISD		24,160	
Kellogg Community College		<u>70,732</u>	94,892
WAGNER PEYSER ACT - ES CONTR-CENT/CA (Carryover) - Passed through to Kellogg Community College	17.207	<u>5,076</u>	5,076
WAGNER PEYSER ACT - ES CONTR-CENT/BA (Current) - Passed through to Barry ISD	17.207	<u>59,852</u>	59,852
WAGNER PEYSER ACT - ES CONTR-CENT/BR (Current) - Passed through to Kellogg Community College	17.207	<u>116,688</u>	116,688
WAGNER PEYSER ACT - ES CONTR-CENT/CA (Current) - Passed through to Kellogg Community College	17.207	<u>126,697</u>	126,697
Food Assistance E&T (Carryover) - Passed through to Foundation for Behavioral Resources	10.561	<u>32,897</u>	32,897

# Calhoun Intermediate School District

## Schedule of Expenditures of Federal Awards Provided to Subrecipients (Continued) Year Ended June 30, 2009

Program Title/Project Number/Subrecipient Name	CFDA Number	Current Year Cash Transferred to Subrecipient	Total Expenditures
Food Assistance Support (Carryover) - Passed through to Foundation for Behavioral Resources	10.561	\$ 203	\$ 203
Food Assistance Support (Current) - Passed through to Foundation for Behavioral Resources	10.561	<u>2,294</u>	2,294
Food Assistance E&T (Current) - Passed through to Foundation for Behavioral Resources	10.561	58,071	58,071
WIA-One Stop (Carryover) - Passed through to: Kellogg Community College/CA Kellogg Community College/BR Michigan State HRDI/BR	17.258, 17.259, 17.260	6,567 5,644 <u>1,693</u>	13,904
WIA-One Stop (Current) - Passed through to: Kellogg Community College/CA Kellogg Community College/BR Barry ISD/BA Michigan State HRDI/BR	17.258, 17.259, 17.260	34,971 29,101 15,457 <u>12,180</u>	91,709
W/F (Carryover) TANF - Passed through to Foundation for Behavioral Resources	93.558	<u>515,502</u>	515,502
WIA/WF (Carryover) - Passed through to Foundation for Behavioral Resources	17.258, 17.259, 17.260	<u>16,419</u>	16,419
JET WIA (Current) - Passed through to Foundation for Behavioral Resources	17.258, 17.259, 17.260	<u>170,518</u>	170,518
JET TANF (Current) - Passed through to Foundation for Behavioral Resources	93.558	<u>1,366,443</u>	1,366,443
WIA Adult (Carryover) HRDI CALHOUN - Passed through to Michigan State AFL-CIO	17.258	<u>47,794</u>	47,794
WIA Adult (Carryover) HRDI-BRANCH - Passed through to Michigan State AFL-CIO	17.258	<u>11,543</u>	11,543
WIA Adult (Carryover) BARRY - Passed through to Barry ISD	17.258	<u>22,561</u>	22,561

# Calhoun Intermediate School District

## Schedule of Expenditures of Federal Awards Provided to Subrecipients (Continued) Year Ended June 30, 2009

Program Title/Project Number/Subrecipient Name	CFDA Number	Current Year Cash	Total Expenditures
		Transferred to Subrecipient	
WIA Adult Program CA - Passed through to Michigan State AFL-CIO	17.258	\$ 552,315	\$ 552,315
WIA Adult (Current) HRDI-BRANCH - Passed through to Michigan State AFL-CIO	17.258	198,785	198,785
WIA Adult (Current) Barry ISD - Passed through to Barry ISD	17.258	210,078	210,078
WIA Adult ARRA CA - Passed through Michigan State AFL-CIO	17.258	8,267	8,267
WIA Adult ARRA BA - Passed through Barry ISD	17.258	5,935	5,935
WIA Adult ARRA BA - Passed through Michigan State AFL-CIO	17.258	3,047	3,047
WIA Core/CA - Passed through to Kellogg Community College	17.258	123,726	123,726
WIA Core/BA - Passed through Barry ISD	17.258	22,345	22,345
WIA Core/BR - Passed through to Kellogg Community College	17.258	39,390	39,390
WIA - SW - NWLB - 07-26 CA Passed through Michigan State AFL-CIO HRDI	17.258, 17.259, 17.260	9,496	9,496
WIA - SW - NWLB - 07-26 BA Passed through Barry ISD	17.258, 17.259, 17.260	1,988	1,988
WIA - SW - NWLB - 07-26 BR Passed through Michigan State AFL-CIO HRDI	17.258, 17.259, 17.260	4,124	4,124
WIA - Youth (Carryover) - Passed through Battle Creek Public Schools	17.259	564,632	564,632
WIA Youth/BA (Carryover) - Passed through Barry ISD	17.259	31,656	31,656
WIA Youth/BR (Current) - Passed through Foundation for Behavioral Resources	17.259	205,590	205,590
WIA Youth/BA (Current) - Passed through Barry ISD	17.259	203,849	203,849
WIA Youth ARRA CA - Passed through Battle Creek Public Schools	17.259	64,509	64,509

# Calhoun Intermediate School District

## Schedule of Expenditures of Federal Awards Provided to Subrecipients (Continued) Year Ended June 30, 2009

Program Title/Project Number/Subrecipient Name	CFDA Number	Current Year Cash Transferred to Subrecipient	Total Expenditures
WIA Youth ARRA BA - Passed through Barry ISD	17.259	\$ 45,921	\$ 45,921
WIA Youth ARRA BR - Passed through Adapt	17.259	16,615	16,615
WIA Dislocated Worker (Carryover) Calhoun - Passed through Michigan State AFL-CIO-HRDI	17.260	64,124	64,124
WIA Dislocated Worker (Carryover)/BR - Passed through Michigan State AFL-CIO-HRDI	17.260	33,096	33,096
WIA-Dislocated Worker (Carryover) - Passed through Barry ISD	17.260	30,267	30,267
WIA Natl. Emergency Grant - CA - Passed through Michigan State AFL-CIO-HRDI	17.260	33,659	33,659
WIA Natl. Emergency Grant - BR - Passed through Michigan State AFL-CIO-HRDI	17.260	62,272	62,272
WIA Dislocated Worker (Current) Calhoun - Passed through Michigan State AFL-CIO-HRDI	17.260	556,987	556,987
WIA Dislocated Worker (Current) Branch - Passed through Michigan State AFL-CIO-HRDI	17.260	163,499	163,499
WIA Dislocated Worker (Current) - Passed through Barry ISD	17.260	172,667	172,667
WIA Core Services/CA - Passed through Kellogg Community College	17.260	114,871	114,871
WIA Core Services/BR - Passed through Kellogg Community College	17.260	39,390	39,390
WIA Core Services/BA - Passed through Barry ISD	17.260	22,345	22,345
Dislocated Worker - NWLB-CA - Passed through Michigan State AFL-CIO-HRDI	17.260	9,397	9,397
Dislocated Worker - NWLB-BR - Passed through Michigan State AFL-CIO-HRDI	17.260	2,836	2,836

# Calhoun Intermediate School District

## Schedule of Expenditures of Federal Awards Provided to Subrecipients (Continued) Year Ended June 30, 2009

Program Title/Project Number/Subrecipient Name	CFDA Number	Current Year Cash Transferred to Subrecipient	Total Expenditures
WIA Dislocated Worker ARRA - CA - Passed through Michigan State AFL-CIO-HRDI	17.260	\$ <u>28,704</u>	\$ 28,704
WIA Dislocated Worker ARRA - BA - Passed through Michigan State AFL-CIO-HRDI	17.260	<u>8,086</u>	8,086
WIA Incumbent Worker Program - Passed through Kellogg Community College	12.207	<u>114,042</u>	114,042
WIA Incumbent Worker Program WFD - Passed through: Barry ISD	17.207	3,661	
Kellogg Community College		<u>53,971</u>	<u>57,632</u>
Total expenditures of federal awards provided to subrecipients			<u>\$ 7,058,025</u>

# Calhoun Intermediate School District

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## Reconciliation of Basic Financial Statements Federal Revenue with Schedule of Expenditures of Federal Awards Year Ended June 30, 2009

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 17,062,795
Add Medicaid outreach claims	116,141
Less state revenue reported as federal revenue	<u>(6,598)</u>
Federal expenditures per the schedule of expenditures of federal awards	<u>\$ 17,172,338</u>

# Calhoun Intermediate School District

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## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2009

### **Note 1 - Significant Accounting Policies**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Calhoun Intermediate School District and is presented on the same basis of accounting as the basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

### **Note 2 - Noncash Assistance**

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

### **Note 3 - Grant Section Auditor's Report**

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

### **Note 4 - Adjustments and Transfers**

During the year ended June 30, 2009, \$305 was adjusted on the Title V grant program due to a disallowed expenditure from prior year.

# Calhoun Intermediate School District

## Schedule of Findings and Questioned Costs Year Ended June 30, 2009

### Section I - Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified?            \_\_\_ Yes     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  No

#### Federal Awards

Internal control over major program(s):

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

Type of auditor's report issued on compliance for major program(s): Unqualified

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

Identification of major program(s):

CFDA Numbers	Name of Federal Program or Cluster
17.258, 17.259, 17.260	Workforce Investment (WIA) Cluster
93.558	TANF - Workfirst/JET
84.027, 84.173	Special Education Cluster

Dollar threshold used to distinguish between type A and type B programs: \$515,170

Auditee qualified as low-risk auditee?             X  Yes    \_\_\_ No

# **Calhoun Intermediate School District**

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## **Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2009**

### **Section II - Financial Statement Audit Findings**

None

### **Section III - Federal Program Audit Findings**

None