

Calhoun Intermediate School District

**Federal Awards
Supplemental Information
June 30, 2011**

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 "School District") as of and for the year ended June 30, 2011, which collectively comprise Calhoun Intermediate School District's basic financial statements, and have issued our report thereon dated November 2, 2011. These basic financial statements are the responsibility of Calhoun 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, and schedule of expenditures of federal awards provided to subrecipients, 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

November 2, 2011

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 as of and for the year ended June 30, 2011, which collectively comprise Calhoun Intermediate School District's basic financial statements, and have issued our report thereon dated November 2, 2011. 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 School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control over financial reporting.

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the School District's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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 School District, 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 & Morse, PLLC

November 2, 2011

Report on Compliance with Requirements That Could Have a
Direct and Material Effect on Each Major Program and on
Internal Control Over Compliance in Accordance 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 could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 School District's 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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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 School District, 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 & Morse, PLLC

November 2, 2011

Calhoun Intermediate School District

Schedule of Expenditures of Federal Awards Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2010	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2011
Clusters:								
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education:								
Food Distribution (Noncash):								
Entitlement commodities - 2010-2011	10.555	\$ 3,890	\$ -	\$ -	\$ -	\$ 3,890	\$ 3,890	\$ -
Bonus commodities - 2010-2011		520	-	-	-	520	520	-
Total Food Distribution		4,410	-	-	-	4,410	4,410	-
National School Breakfast Program:								
2009-2010	10.553	15,686	15,686	1,158	-	1,158	-	-
2010-2011		16,884	-	-	-	15,818	16,884	1,066
Total National School Breakfast Program		32,570	15,686	1,158	-	16,976	16,884	1,066
National School Lunch Program:								
2009-2010	10.555	37,544	37,544	2,701	-	2,701	-	-
2010-2011		30,172	-	-	-	28,410	30,172	1,762
Total National School Lunch Program		67,716	37,544	2,701	-	31,111	30,172	1,762
Total Child Nutrition Cluster		104,696	53,230	3,859	-	52,497	51,466	2,828
Special Education Cluster - U.S. Department of Education - Passed through the Michigan Department of Education:								
IDEA:								
Project number 100450/0910	84.027A	5,696,837	5,696,837	1,449,936	-	1,449,936	-	-
Project number 110450/1011	84.027A	5,694,506	-	-	-	4,088,172	5,694,506	1,606,334
Project number 100480/EOSD	84.027	50,000	50,000	5,413	-	5,413	-	-
Project number 110480/EOSD	84.027	50,000	-	-	-	45,833	50,000	4,167
Project number 100490/TS	84.027	59,500	59,500	8,008	-	8,008	-	-
Project number 110490/TS	84.027	45,000	-	-	-	37,927	45,000	7,073
ARRA - IDEA 100455/0910	84.391	6,209,886	3,753,673	625,981	-	2,437,951	2,456,213	644,243
Total IDEA		17,805,729	9,560,010	2,089,338	-	8,073,240	8,245,719	2,261,817

See Notes to Schedule of Expenditures of Federal Awards.

Calhoun Intermediate School District

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2010	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2011
Clusters (Continued):								
Special Education Cluster - U.S. Department of Education - Passed through the Michigan Department of Education (Continued):								
Preschool Initiative:								
Project number 110460/1011	84.173	\$ 129,686	\$ -	\$ -	\$ -	\$ 129,686	\$ 129,686	\$ -
ARRA - Preschool Initiative 100465/0910	84.392	207,867	100,614	26,173	-	113,395	107,253	20,031
Total Preschool Initiative		337,553	100,614	26,173	-	243,081	236,939	20,031
Total Special Education Cluster		18,143,282	9,660,624	2,115,511	-	8,316,321	8,482,658	2,281,848
Workforce Investment Act (WIA) Cluster - U.S. Department of Labor - Passed through the Mich. Dept. of Energy, Labor and Economic Growth:								
Adult Program:								
WIA Adult (carryover)	17.258	1,178,583	945,000	257,672	-	483,338	233,583	7,917
WIA Adult (current)		1,075,981	-	-	-	370,359	731,884	361,525
ARRA - WIA Adult		1,128,572	531,103	56,207	-	602,863	597,469	50,813
Statewide - Incentive AY08		14,675	14,675	15	-	15	-	-
Statewide - Incentive AY09		9,874	4,000	1,538	-	7,246	5,874	166
Statewide - Incentive AY10		3,965	-	-	-	-	-	-
Statewide - NCRC AY08		8,887	8,163	1,956	-	1,448	724	1,232
Statewide - One Stop Operations Carry-in		27,598	30,307	1,179	(2,709)	1,179	-	-
Statewide - One Stop Operations		7,162	-	-	-	4,392	4,648	256
ARRA - One Stop		9,284	-	-	-	7,557	9,284	1,727
ARRA - Statewide - Capacity Building		4,042	-	-	-	4,042	4,042	-
ARRA - Statewide		24,548	-	-	-	16,295	24,548	8,253
ARRA - Statewide - MRAP		12,462	-	-	-	12,462	12,462	-
Statewide - JET PY		66,084	66,084	39,031	-	39,031	-	-
Statewide - JET		48,495	-	-	-	48,495	48,495	-
ARRA - Admin		54,550	46,593	4,725	-	12,682	7,957	-
Admin (carryover)		77,627	10,542	3,772	-	67,056	67,085	3,801
Admin (current)		89,984	-	-	-	-	1,269	1,269
Total Adult Program		3,842,373	1,656,467	366,095	(2,709)	1,678,460	1,749,324	436,959

See Notes to Schedule of Expenditures
of Federal Awards.

Calhoun Intermediate School District

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2010	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2011
Clusters (Continued):								
Workforce Investment Act (WIA) Cluster - U.S. Department of Labor -								
Passed through the Mich. Dept. of Energy, Labor and Economic Growth (Continued):								
Youth Program:	17.259							
WIA Youth (carryover)		\$ 920,928	\$ 888,555	\$ 100,363	\$ -	\$ 132,736	\$ 32,373	\$ -
WIA Youth (current)		844,123	-	-	-	604,736	737,652	132,916
ARRA - WIA Youth		1,143,802	1,142,031	1,561	-	3,332	1,771	-
Statewide - Incentive AY08		14,675	14,675	15	-	15	-	-
Statewide - Incentive AY09		10,576	4,000	1,538	-	7,936	6,576	178
Statewide - Incentive AY10		4,246	-	-	-	-	-	-
Statewide - NCRC AY08		9,488	8,163	1,957	-	1,966	1,325	1,316
Statewide - One Stop Operations Carry-in		29,560	30,307	1,179	(747)	1,179	-	-
Statewide - One Stop Operations		7,670	-	-	-	4,703	4,977	274
ARRA - One Stop		22,245	-	-	-	18,106	22,245	4,139
ARRA - Statewide - Capacity Building		9,684	-	-	-	9,684	9,684	-
ARRA - Statewide		58,817	-	-	-	39,043	58,817	19,774
ARRA - Statewide - MRAP		29,859	-	-	-	29,859	29,859	-
Statewide - JET PY		66,084	66,084	39,031	-	39,031	-	-
Statewide - JET		51,931	-	-	-	51,931	51,931	-
ARRA - Admin		127,089	108,549	11,008	-	29,548	18,540	-
Admin (carryover)		102,325	11,290	4,039	-	90,063	91,035	5,011
Admin (current)		93,792	-	-	-	-	1,323	1,323
Total Youth Program		3,546,894	2,273,654	160,691	(747)	1,063,868	1,068,108	164,931

See Notes to Schedule of Expenditures
of Federal Awards.

Calhoun Intermediate School District

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2010	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2011
Clusters (Continued):								
Workforce Investment Act (WIA) Cluster - U.S. Department of Labor -								
Passed through the Mich. Dept. of Energy, Labor and Economic Growth (Continued):								
Dislocated Worker, Rapid Response, National Emergency Grants:	17.260							
WIA National Emergency		\$ 121,693	\$ 121,693	\$ 10,138	\$ -	\$ 10,138	\$ -	\$ -
ARRA - National Emergency OJT		97,174	-	-	-	38,997	60,359	21,362
WIA Incumbent Workers (Statewide - PY)		93,086	93,086	28,173	-	28,173	-	-
WIA Incumbent Workers (Statewide - Current)		72,476	-	-	-	50,613	69,389	18,776
WIA Dislocated Worker (carryover 08)		2,061,549	2,061,549	123,141	-	123,141	-	-
WIA Dislocated Worker (carryover 09)		632,228	527,553	380,883	-	485,558	104,675	-
WIA Dislocated Worker (current)		558,020	-	-	-	179,756	378,448	198,692
WIA Rapid Response - TODA		61,005	-	-	-	551	61,005	60,454
WIA NWLB (PY)		18,815	18,769	5,220	-	5,220	-	-
ARRA - WIA Dislocated Worker		1,292,905	507,546	(30,594)	-	714,608	785,359	40,157
Statewide - Incentive AY08		14,676	14,676	15	-	15	-	-
Statewide - Incentive AY09		13,798	4,000	1,537	-	11,102	9,798	233
Statewide - Incentive AY10		5,293	-	-	-	-	-	-
Statewide - NCRC AY08		21,423	8,162	1,956	-	12,246	13,261	2,971
Statewide - One Stop Operations Carry-in		38,568	30,306	1,177	3,456	5,983	4,806	-
Statewide - One Stop Operations		9,562	-	-	-	5,864	6,206	342
ARRA - One Stop		23,602	-	-	-	19,211	23,602	4,391
ARRA - Statewide - Capacity Building		10,274	-	-	-	10,274	10,274	-
ARRA - Statewide		62,404	-	-	-	41,424	62,404	20,980
ARRA - Statewide - MRAP		31,679	-	-	-	31,679	31,679	-
Statewide - JET PY		66,084	66,084	39,031	-	39,031	-	-
Statewide - JET		64,749	-	-	-	64,749	64,749	-
ARRA - Admin		203,414	88,501	8,976	-	123,889	114,913	-
Admin (carryover)		94,498	11,276	4,035	-	82,629	83,222	4,628
Admin (current)		91,107	-	-	-	-	1,285	1,285
Total Dislocated Worker, Rapid Response, National Emergency Grants		5,760,082	3,553,201	573,688	3,456	2,084,851	1,885,434	374,271
Total Workforce Investment Act (WIA) Cluster		13,149,349	7,483,322	1,100,474	-	4,827,179	4,702,866	976,161

See Notes to Schedule of Expenditures
of Federal Awards.

Calhoun Intermediate School District

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2010	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2011
Clusters (Continued):								
Employment Services Cluster - U.S. Department of Labor - Passed through the Michigan Department of Energy, Labor and Economic Growth - Wagner Peyser Act:	17.207							
Wagner Peyser ES-7A (carryover)		\$ 366,114	\$ 338,834	\$ 50,617	\$ -	\$ 77,897	\$ 27,280	\$ -
Wagner Peyser ES-7A (current)		355,269	-	-	-	308,103	341,656	33,553
Wagner Peyser NCRC		12,612	8,810	816	-	4,618	3,802	-
ARRA - Wagner Peyser NCRC		57,359	15,515	2,995	-	44,839	41,844	-
Wagner Peyser Remployment Services		197,450	137,809	36,315	-	95,956	59,641	-
Wagner Peyser Remployment Services Case Management		9,710	4,976	4,976	-	9,710	4,734	-
Total Employment Services Cluster		998,514	505,944	95,719	-	541,123	478,957	33,553
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Michigan Department of Community Health - Medicaid Claims - Outreach	93.778	122,197	-	-	-	122,197	122,197	-
Early Intervention Services (IDEA) Cluster - U.S. Department of Education:								
Early On:	84.181							
Project number 101340/190		137,166	137,166	37,436	-	37,436	-	-
Project number 111340/190		139,593	-	-	-	122,188	139,593	17,405
ARRA - Early On 101345/190	84.393	145,532	79,982	(2,915)	-	62,635	65,550	-
Total Early Intervention Services (IDEA) Cluster		422,291	217,148	34,521	-	222,259	205,143	17,405
Title I, Part A Cluster - U.S. Department of Education - Passed through the Michigan Department of Education - Title I - Regional Assistance Grant:	84.010							
Project number 091570/0809		70,000	70,000	41,550	-	41,550	-	-
Project number 101570/0910		140,000	118,552	81,699	-	103,147	21,448	-
Project number 101570/0910		120,000	-	-	-	21,830	23,776	1,946
Total Title I, Part A Cluster		330,000	188,552	123,249	-	166,527	45,224	1,946

See Notes to Schedule of Expenditures of Federal Awards.

Calhoun Intermediate School District

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2010	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2011
Clusters (Continued):								
Education of Homeless Children and Youth Cluster -								
U.S. Department of Education -								
Passed through the Michigan Department of Education:								
Homeless Children and Youth:								
Project number 102320/0910	84.196A	\$ 58,295	\$ 50,327	\$ 27,612	\$ -	\$ 35,580	\$ 7,968	\$ -
Project number 112320/1011		88,849	-	-	-	45,606	64,779	19,173
ARRA - Homeless Children and Youth 102325/0910	84.387A	<u>71,808</u>	<u>35,932</u>	<u>27,730</u>	-	<u>56,279</u>	<u>33,011</u>	<u>4,462</u>
Total Education of Homeless Children and Youth Cluster		218,952	86,259	55,342	-	137,465	105,758	23,635
Educational Technology State Grants Cluster -								
U.S. Department of Education:								
Title II - D - Enhancing Educ. Through Tech - 094260/Pro 7-4	84.318	1,250,000	1,021,740	408,844	-	637,104	228,260	-
ARRA - State Education Technology 104235/ARRA-2	84.386A	<u>2,390,000</u>	<u>440,921</u>	<u>30,069</u>	-	<u>1,050,456</u>	<u>1,146,687</u>	<u>126,300</u>
Total Educational Technology State Grants Cluster		3,640,000	1,462,661	438,913	-	1,687,560	1,374,947	126,300
SNAP Cluster:								
U.S. Department of Agriculture - Passed through the								
Michigan Department of Energy, Labor and Economic Growth (MDELG):								
Employment and Training (2009-2010)		131,138	89,695	884	-	38,282	37,398	-
Support Services (2009-2010)		3,591	2,446	208	-	1,353	1,145	-
Employment and Training (2010-2011)		170,482	-	-	-	33,488	43,006	9,518
Support Services (2010-2011)		<u>5,895</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,515</u>	<u>1,643</u>	<u>128</u>
Total passed through MDELG		311,106	92,141	1,092	-	74,638	83,192	9,646
U.S. Department of Agriculture - Passed through the								
Michigan Department of Human Resources - Michigan Fitness Foundation (MFF):								
SNAP-Ed/SPLASH Admin-10-99010		240,980	-	-	-	35,417	35,417	-
SNAP-Ed/SPLASH Admin-11-99011		<u>158,779</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>76,887</u>	<u>108,087</u>	<u>31,200</u>
Total passed through MFF		399,759	-	-	-	112,304	143,504	31,200
Total SNAP Cluster		710,865	92,141	1,092	-	186,942	226,696	40,846

See Notes to Schedule of Expenditures
of Federal Awards.

Calhoun Intermediate School District

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2010	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2011
Clusters (Continued):								
U.S. Department of Health and Human Services - Passed through the Michigan Department of Energy, Labor and Economic Growth - TANF Cluster - TANF/Work First-JET:	93.558							
2009-2010		\$ 2,586,251	\$ 1,613,454	\$ 15,072	\$ -	\$ 987,869	\$ 972,797	\$ -
2010-2011		<u>2,168,716</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,470,614</u>	<u>1,743,799</u>	<u>273,185</u>
Total TANF Cluster		4,754,967	1,613,454	15,072	-	2,458,483	2,716,596	273,185
U.S. Department of Education - Passed through the Michigan Association of Intermediate School Administrators (MAISA) - School Improvement Grants Cluster - Title I Technical Assistance Grants:	84.377							
Project number 091760/1011		146,713	-	-	-	61,952	86,773	24,821
Project number 091760/1011		218,204	-	-	-	35,185	132,893	97,708
Project number 081760/0910		66,500	43,276	43,276	-	66,500	23,224	-
Project number 081760/0910		<u>66,500</u>	<u>10,531</u>	<u>10,531</u>	<u>-</u>	<u>66,500</u>	<u>55,969</u>	<u>-</u>
Total School Improvement Grants Cluster		497,917	53,807	53,807	-	230,137	298,859	122,529
Other federal awards:								
U.S. Department of Education: Passed through the Michigan Department of Education: Vocational Education - Basic Grants to States (Perkins II):	84.048A							
Secondary Reserve - 103530/101021		11,633	2,319	1,320	-	1,320	-	-
Secondary Reserve - 113530/111021		12,632	-	-	-	-	2,498	2,498
Project number 103520/101221		478,781	478,781	203,586	-	203,586	-	-
Project number 113520/111221		<u>486,236</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>427,183</u>	<u>486,236</u>	<u>59,053</u>
Total Vocational Education - Basic Grants to States (Perkins II)		989,282	481,100	204,906	-	632,089	488,734	61,551
Vocational Education - Basic Grants to States (Technical Preparation):	84.243							
Project number 103540/101421		111,704	111,704	41,333	-	41,333	-	-
Project number 113540/111421		<u>111,704</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,643</u>	<u>112,433</u>	<u>14,790</u>
Total Vocational Education - Basic Grants to States (Technical Preparation)		223,408	111,704	41,333	-	138,976	112,433	14,790

See Notes to Schedule of Expenditures
of Federal Awards.

Calhoun Intermediate School District

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2010	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2011
Other federal awards (Continued):								
U.S. Department of Education (Continued):								
Safe and Drug-free Schools and Communities:								
Project number 102860/0910	84.186	\$ 485,064	\$ 292,059	\$ 237,345	\$ -	\$ 275,300	\$ 37,955	\$ -
Project number 112860/1011		155,051	-	-	-	119,526	152,003	32,477
Total Safe and Drug-free Schools and Communities		640,115	292,059	237,345	-	394,826	189,958	32,477
Improving Teacher Quality - Title IIA:								
Project number 100520/0910	84.367	1,354	1,354	1,354	-	1,354	-	-
Project number 110520/1011		1,354	-	-	-	968	1,354	386
Total Improving Teacher Quality - Title IIA		2,708	1,354	1,354	-	2,322	1,354	386
Title I, Part D:								
Project number 111700-1011	84.013	540,967	-	-	-	267,144	387,971	120,827
ARRA - Project number 101705/0910		295,355	32,784	7,700	-	7,700	-	-
ARRA - Project number 111705/1011		262,570	-	-	-	169,302	238,987	69,685
Total Title I, Part D		1,098,892	32,784	7,700	-	444,146	626,958	190,512
Title V - Project number 070250/0607	84.298	2,003	2,003	1,393	-	1,393	-	-
Total U.S. Department of Education		2,956,408	921,004	494,031	-	1,613,752	1,419,437	299,716
National Science Foundation - Passed through Michigan State University - Project number EHR-0314866 (subagreement #612307CISD)	47.076	498,031	300,425	23,711	-	33,260	115,670	106,121
U.S. Department of Justice - Passed through Calhoun County Office of the Sheriff - COPS Secure our Schools Grant	16.710	38,563	30,714	30,714	-	38,563	7,849	-
U.S. Department of Labor - Passed through the Michigan Department of Energy, Labor and Economic Growth - TAA/NAFTA:								
2009-2010	17.245	994,991	770,984	211,797	-	435,804	224,007	-
2010-2011		699,197	-	-	-	576,618	699,197	122,579
Total TAA/NAFTA		1,694,188	770,984	211,797	-	1,012,422	923,204	122,579
Total federal awards		\$ 48,280,220	\$ 23,440,269	\$ 4,797,812	\$ -	\$ 21,646,687	\$ 21,277,527	\$ 4,428,652

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, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Current Year	
		Cash Transferred to Subrecipient	Total Expenditures
Education Technology State ARRA Recovery -			
Project number 104235 - ARRA-2 -			
Passed through to:	84.386A		
Barry ISD		\$ 10,664	
Berrien RESA		60,987	
Branch ISD		21,039	
Eaton ISD		19,430	
Gratiot-Isabella RESA		14,240	
Hillsdale County ISD		11,291	
Jackson ISD		172,927	
Lenawae ISD		121,600	
Macomb ISD		339,831	
Washtinaw ISD		<u>48,380</u>	\$ 820,389
Title II - D Enhancing Education Through Technology -			
Cycles 3b and 4 - Project number 094260 Pro 7-4 -			
Passed through to:	84.318		
Berrien RESA (215)		8,000	
Eaton ISD (215)		8,000	
Ionia County ISD (215)		8,000	
Lapeer County ISD (215)		8,000	
Livingston ESA (215)		5,335	
Manistee ISD (215)		8,000	
Mecosta-Oceola ISD (215)		8,000	
Montcalm ISD (215)		8,000	
Oakland Schools (215)		8,000	
Van Buren ISD (215)		8,000	
Washtinaw ISD (215)		<u>7,284</u>	84,619
Education of Homeless Children and Youth -			
Project number 102320/0910 -			
Passed through to:	84.196A		
Homer Comm. School		1,080	
Union City Comm. Sch.		<u>690</u>	1,770

Calhoun Intermediate School District

Schedule of Expenditures of Federal Awards Provided to Subrecipients (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Current Year	
		Cash Transferred to Subrecipient	Total Expenditures
Education of Homeless Children and Youth - Project number 102323/0910 - Passed through to (Continued): Delton Kellogg Schools	84.387A	\$ 640	\$ 640
Education of Homeless Children and Youth - Project number 112320/1011 - Passed through to: Delton Kellogg Schools Harper Creek Schools Lakeview School District	84.196A	385 150 100	635
Safe and Drug-free Schools and Communities (carryover) - Project number 102860/0910 - Passed through to: Albion Schools Bellevue Schools Burr Oak Schools Colon Schools Harper creek Schools Kalamazoo Schools Marshall Academy Pansophia Schools Schoolcraft Schools	84.186	2,000 2,413 825 38 3,601 7,620 667 108 1,384	18,656
Safe and Drug-free Schools and Communities (carryover) - Project number 112860/1011 - Passed through to: Bellevue Schools Bronson Comm. Sch. Burr Oak Schools Colon Schools Harper Creek Schools Kalamazoo Schools Lakeview Schools Marshall Schools Parchment Schools Pennfield Schools Quincy Comm. Schools Schoolcraft Schools Union City Comm. Schools Three Rivers Schools Vicksburg Schools	84.186	1,500 1,000 245 1,754 3,601 9,874 1,000 1,500 2,355 1,500 1,700 1,384 1,500 1,500 4,165	34,578

Calhoun Intermediate School District

Schedule of Expenditures of Federal Awards Provided to Subrecipients (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Current Year Cash Transferred to Subrecipient	Total Expenditures
Vocational Education - Basic Grants to States (Perkins II) - Project number I13520/I112-21 - Passed through to:	84.048A		
Barry ISD		\$ 70,220	
Branch ISD		<u>112,847</u>	\$ 183,067
Vocational Education - Tech Prep - Project number I13540/I014-21 - Passed through to:	84.048A		
Bronson Community Schools		94	
Delton Kellogg Schools		176	
Hastings Area Schools		200	
Lakeview Schools		201	
Marshall Public Schools		<u>185</u>	856
TAA/NAFTA (Current) Flow-through - Passed through to:	17.245		
Barry ISD		70,699	
Kellogg Comm. College		<u>185,003</u>	255,702
TAA/NAFTA (Carryover) Flow-through - Passed through to:	17.245		
Barry ISD		16,968	
Kellogg Comm. College		<u>46,491</u>	63,459
Wagner Peyser Act - Passed through to:	17.207		
KCC		3,029	
Barry ISD		<u>1,705</u>	4,734
Wagner Peyser Act - ES CONTRA-CENT/CA (carryover) - Passed through to Kellogg Community College	17.207		
		<u>21,436</u>	21,436
Wagner Peyser Act - ES CONTRA-CENT/BR (carryover) - Passed through to Kellogg Community College	17.207		
		<u>4,273</u>	4,273
Wagner Peyser Act - ES CONTRA-CENT/CA (current) - Passed through to Kellogg Community College	17.207		
		<u>121,430</u>	121,430

Calhoun Intermediate School District

Schedule of Expenditures of Federal Awards Provided to Subrecipients (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Current Year	
		Cash Transferred to Subrecipient	Total Expenditures
Wagner Peyser Act - ES CONTRA-CENT/BA (current) - Passed through to Kellogg Community College	17.207	\$ 54,643	\$ 54,643
Wagner Peyser Act - ES CONTRA-CENT/BR (current) - Passed through to Kellogg Community College	17.207	115,866	115,866
Wagner Peyser Act - Employment Services ARRA NCRC - Passed through to - KCC	17.207	2,018	2,018
Wagner Peyser Act - Employment Services NCRC - Passed through to: KCC Barry ISD	17.207	34,938 6,900	41,838
WIA - NCRC - Passed through to: HRDI KCC Barry ISD	17.258 17.259 17.260	3,872 10,194 368	14,434
Food Assistance E&T (carryover) - Passed through to Foundation for Behavioral Resources	10.561	35,432	35,432
SNAP - Food Assistance Support (carryover) - Passed through to Foundation for Behavioral Resources	10.561	1,145	1,145
SNAP - Food Assistance Support (current) - Passed through to Foundation for Behavioral Resources	10.561	1,643	1,643
SNAP - Food Assistance E&T (current) - Passed through to Foundation for Behavioral Resources	10.561	40,515	40,515

Calhoun Intermediate School District

Schedule of Expenditures of Federal Awards Provided to Subrecipients (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Current Year	
		Cash Transferred to Subrecipient	Total Expenditures
WIA-One Stop (carryover) - Passed through to -	17.258		
	17.259		
Mich. State HRDI/BR	17.260	\$ 4,766	\$ 4,766
WIA-One Stop (current) - Passed through to:	17.258		
Kellogg Comm. College/CA	17.259	8,514	
Barry ISD/BA	17.260	6,435	
Foundation for Behavioral Resources/AL		8,034	
Mich. State HRDI/BR		4,506	27,489
W/F (carryover) TANF -	93.558		
Foundation for Behavioral Resources		908,664	908,664
JET WIA (current) - Passed through to -	17.258		
	17.259		
Foundation for Behavioral Resources	17.260	143,175	143,175
JET TANF (current) - Passed through to -	93.558		
Foundation for Behavioral Resources		1,520,415	1,520,415
WIA Adult (carryover) Calhoun -			
Passed through to -	17.258		
Mich. State AFL-CIO-HRDI		33,506	33,506
WIA Adult (carryover) BR -			
Passed through to -	17.258		
Mich. State AFL-CIO-HRDI		2,978	2,978
WIA Core/CA (carryover) - Passed through to -	17.258		
Kellogg Comm. College		39,780	39,780
WIA-Core/BA (carryover) - Passed through to -	17.258		
Barry ISD		7,100	7,100
WIA-Core/BR (carryover) - Passed through to -	17.258		
Kellogg Comm. College		19,095	19,095

Calhoun Intermediate School District

Schedule of Expenditures of Federal Awards Provided to Subrecipients (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Current Year Cash Transferred to Subrecipient	Total Expenditures
WIA Adult (carryover) BA - Passed through to - Barry ISD	17.258	\$ 93,846	\$ 93,846
WIA Adult ARRA CA (carryover) - Passed through to - Mich. State AFL-CIO HRDI	17.258	339,163	339,163
WIA Adult ARRA BA (carryover) - Passed through to: Barry ISD Mich. State AFL-CIA HRDI	17.258	11,619 192,808	204,427
WIA-Core ARRA BA (carryover) - Passed through to - Barry ISD	17.258	8,082	8,082
WIA-Core ARRA BR (carryover) - Passed through to - Kellogg Comm. College	17.258	13,469	13,469
WIA-Core ARRA CA (carryover) - Passed through to - Kellogg Comm. College	17.258	32,327	32,327
WIA Adult Prog./CA - Passed through to - Mich State AFL-CIO-HRDI	17.258	315,006	315,006
WIA Adult (current) Branch - Passed through to - Mich. State AFL-CIO-HRDI	17.258	95,204	95,204
WIA Adult (current) Barry - Passed through to - Barry ISD	17.258	118,096	118,096
WIA Core/CA - Passed through to - Kellogg Comm. College	17.258	118,851	118,851

Calhoun Intermediate School District

Schedule of Expenditures of Federal Awards Provided to Subrecipients (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Current Year Cash Transferred to Subrecipient	Total Expenditures
WIA-Core/BA - Passed through to - Barry ISD	17.258	\$ 34,161	\$ 34,161
WIA-Core/BR - Passed through to - Kellogg Comm. College	17.258	47,002	47,002
WIA Youth (carryover) - Passed through to - Michigan Heartland	17.259	14,624	14,624
WIA Youth/BR (carryover) - Passed through to - ADAPT	17.259	4,119	4,119
WIA-Youth/BA (carryover) - Passed through to - Barry ISD	17.259	12,023	12,023
WIA Youth (current) - Passed through to - Goodwill Industries	17.259	404,104	404,104
WIA Youth (current) BR - Passed through to - Foundation for Behavioral Resources	17.259	156,426	156,426
WIA Youth (current) BA - Passed through to - Barry ISD	17.259	150,736	150,736
WIA Youth ARRA CA (carryover) - Passed through to - Michigan Heartland	17.259	1,770	1,770
WIA DW (carryover) Calhoun - Passed through to - Mich. State AFL-CIO-HRDI	17.260	68,750	68,750
WIA-DW (carryover)/BR - Passed through to - Mich. State AFL-CIO-HRDI	17.260	15,843	15,843
WIA-DW (carryover) - Passed through to - Barry ISD	17.260	9,102	9,102

Calhoun Intermediate School District

Schedule of Expenditures of Federal Awards Provided to Subrecipients (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Current Year	
		Cash Transferred to Subrecipient	Total Expenditures
WIA Dislocated Worker ARRA - CA (carryover) - Passed through to - Mich. State AFL-CIO HRDI	17.260	\$ 424,560	\$ 424,560
WIA Dislocated Worker ARRA - BA (carryover): Passed through to - Barry ISD	17.260	155,644	155,644
Passed through to - Mich. State AFL-CIO HRDI	17.260	205,156	205,156
WIA Statewide Activity ARRA - Passed through to: Kellogg Comm. College Barry ISD	17.260	124,208 19,090	143,298
WIA Natl. Emergency Grant - CA (carryover) - Passed through to - Mich. State AFL-CIO HRDI	17.260	32,781	32,781
WIA Natl. Emergency Grant - BR (carryover) - Passed through to - Mich. State AFL-CIO HRDI	17.260	16,112	16,112
WIA Natl. Emergency Grant - BR - Passed through to - Mich. State AFL-CIO HRDI	17.260	9,523	9,523
WIA DW (current) Calhoun - Passed through to - Mich. State AFL-CIO-HRDI	17.260	223,090	223,090
WIA DW (current) Branch - Passed through to - Mich. State AFL-CIO-HRDI	17.260	56,589	56,589
WIA DW (current) Barry - Passed through to - Barry ISD	17.260	85,189	85,189

Calhoun Intermediate School District

Schedule of Expenditures of Federal Awards Provided to Subrecipients (Continued) Year Ended June 30, 2011

Program Title/Project Number/Subrecipient Name	CFDA Number	Current Year Cash Transferred to Subrecipient	Total Expenditures
Wagner Peyser Act - Re-employment Services ARRA - Passed through to:	17.207		
KCC		\$ 41,235	
Barry ISD		<u>13,975</u>	\$ 55,210
WIA Rapid Response - Passed through to - Kellogg Comm. College	17.260	<u>60,300</u>	60,300
WIA Incumbent Worker Program - Passed through to - Kellogg Comm. College	17.260	<u>65,228</u>	65,228
WIA Incum. Worker Prog. Incentive (carryforward) - Passed through to -	17.258		
Mich. State AFL-CIO HRDI - BR	17.259		
	17.260	<u>19,581</u>	<u>19,581</u>
 Total expenditures of federal awards provided to subrecipients			 <u>\$ 8,440,138</u>

Calhoun Intermediate School District

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2011

Note 1 - Basis of Presentation and Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Calhoun Intermediate School District under programs of the federal government for the year ended June 30, 2011. Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements, although the basis for determining when federal awards are expended is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. In addition, expenditures reported on the Schedule are recognized following the cost principles contained in OMB Circular A-87, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Because the Schedule presents only a selected portion of the operations of Calhoun Intermediate School District, it is not intended to and does not present the financial position or changes in net assets of Calhoun Intermediate School District. Pass-through entity identifying numbers are presented where available.

Note 2 - Adjustments and Transfers

During the year ended June 30, 2011, there were the following transfers of grant overpayments:

<u>Transferred From</u>	<u>Amount</u>	<u>Transferred To</u>
17.258	\$ 2,709	17.260
17.258	747	17.260

Note 3 - Grant Auditor 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.

Calhoun Intermediate School District

Schedule of Findings and Questioned Costs Year Ended June 30, 2011

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 No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

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

Type of auditor's report issued on compliance for major programs: Unqualified

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

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
84.196, 84.387	Homeless Students Assistance Grants
84.027, 84.173, 84.391, 84.392	Special Education Cluster
17.258, 17.259, 17.260	Workforce Investment Act Cluster
17.207	Employment Services Cluster
84.318, 84.386	Educational Technology State Grants Cluster

Dollar threshold used to distinguish between type A and type B programs: \$638,326

Auditee qualified as low-risk auditee? Yes No

Calhoun Intermediate School District

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2011

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None