
Calhoun Intermediate School District

Federal Awards Supplemental Information
June 30, 2025

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 *Government*
Auditing Standards 2-3

Report on Compliance for Each Major Federal Program and Report on Internal Control Over
Compliance Required by the Uniform Guidance 4-6

Schedule of Expenditures of Federal Awards 7-9

Notes to Schedule of Expenditures of Federal Awards 10-11

Schedule of Findings and Questioned Costs 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, 2025 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, 2025, 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, 2025.

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.

October 8, 2025

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 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, 2025 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, 2025.

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.

October 8, 2025

Draft

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, 2025. 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, 2025.

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.

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.

October 8, 2025

Draft

Calhoun Intermediate School District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

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, 2024	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2025	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 2024-25										
Cash Assistance:	N/A	10.555	\$ 9,411	\$ -	\$ -	\$ -	\$ 9,411	\$ 9,411	\$ -	\$ -
National School Breakfast Program:										
2023-2024	241970	10.553	36,476	27,524	952	-	8,952	8,000	-	-
2024-2025	251970	10.553	47,561	-	-	-	45,985	47,560	1,575	-
Total National School Breakfast Program		10.553	84,037	27,524	952	-	54,937	55,560	1,575	-
National School Lunch Program:										
2023-2024	241960	10.555	55,786	41,815	1,301	-	13,971	12,670	-	-
2024-2025	251960	10.555	72,331	-	-	-	70,336	72,331	1,995	-
Total National School Lunch Program		10.555	128,117	41,815	1,301	-	84,307	85,001	1,995	-
Total Child Nutrition Cluster			221,565	69,339	2,253	-	148,655	149,972	3,570	-
Special Education Cluster - U.S. Department of Education -										
Special Education Grants to States - Passed through the Michigan Department of Education:										
IDEA:										
IDEA Flowthrough-Project number 240450/23-24	240450/23-24	84.027A	6,558,549	6,558,549	724,270	-	724,270	-	-	-
IDEA Flowthrough-Project number 250450/24-25	250450/24-25	84.027A	6,492,467	-	-	-	5,413,519	6,492,467	1,078,948	-
IDEA Flowthrough-Project number 240470/2D33	250470/2D33	84.027A	8,704	-	-	-	8,704	8,704	-	-
IDEA Flowthrough-Project number 240493/23-24	240493/23-24	84.027A	183,700	183,700	11,229	-	11,229	-	-	-
IDEA Flowthrough-Project number 250493/24-25	250493/24-25	84.027A	183,700	-	-	-	172,005	183,700	11,695	-
Total IDEA		84.027A	13,427,120	6,742,249	735,499	-	6,329,727	6,684,871	1,090,643	-
Special Education Preschool Grants - Preschool Initiative:										
IDEA Preschool-Project number 240460/23-24	240460/23-24	84.173A	150,015	145,795	22,663	-	26,883	4,220	-	-
IDEA Preschool-Project number 250460/24-25	250460/24-25	84.173A	149,202	-	-	-	132,521	149,202	16,681	-
Total Preschool Initiative		84.173A	299,217	145,795	22,663	-	159,404	153,422	16,681	-
Total Special Education Cluster			13,726,337	6,888,044	758,162	-	6,489,131	6,838,293	1,107,324	-
Medicaid Cluster - U.S. Department of Health and Human Services -										
Passed through the Michigan Department of Community Health -										
Medical Assistance Program - Medicaid Claims - Outreach	N/A	93.778	490,668	-	-	-	490,668	490,668	-	-
Supplemental Nutritional Assistance Program Cluster -										
U.S. Department of Agriculture - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Passed through the Michigan Department of										
Human Resources - Michigan Fitness Foundation (MFF):										
SNAP-Ed/SPLASH E20244636-00	E20244636-00/FY24	10.561	350,000	265,543	25,387	-	109,844	84,457	-	-
SNAP-Ed/SPLASH E20244636-00	E20244636-00/FY25	10.561	360,000	-	-	-	216,944	269,713	52,769	-
Total SNAP Cluster		10.561	710,000	265,543	25,387	-	326,788	354,170	52,769	-
CCDF Cluster - U.S. Department of Health and Human Services -										
Passed through the Michigan Department of Education:										
Child Care and Development Block Grant	2331QA 2324	93.575	1,901,253	1,350,612	304,453	-	812,108	507,655	-	80,629
Child Care and Development Block Grant	2331TA 2324	93.575	1,070,358	786,678	200,255	-	476,775	276,520	-	-
Total Child Care Development Fund Cluster		93.575	2,971,611	2,137,290	504,708	-	1,288,883	784,175	-	80,629
Total cluster programs			18,120,181	9,360,216	1,290,510	-	8,744,125	8,617,278	1,163,663	80,629

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2025

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, 2024	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2025	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 241580-CO-24B	241580-CO-24B	84.010	1,200,000	-	-	-	1,200,000	1,200,000	-	-
Project number 251580-2425TAG	251580-2425TAG	84.010	8,000,000	-	-	-	1,978,118	2,417,099	438,981	-
Project number 231580-CO-23	231580-CO-23	84.010	7,688,463	2,886,422	432,884	-	2,613,102	2,180,218	-	-
Total Title I - Technical Assistance Grant		84.010	16,888,463	2,886,422	432,884	-	5,791,220	5,797,317	438,981	-
Passed through the Michigan Department of Education - Title I - Regional Assistance Grant:										
Project number 241570/23-24	241570/23-24	84.010	807,465	625,791	144,927	-	307,429	162,502	-	-
Project number 251570/24-25	251570/24-25	84.010	631,433	-	-	-	380,072	505,068	124,996	102,132
Total Title I - Regional Assistance Grant		84.010	1,438,898	625,791	144,927	-	687,501	667,570	124,996	102,132
Total Title I - Technical and Regional Assistance Grant		84.010	18,327,361	3,512,213	577,811	-	6,478,721	6,464,887	563,977	102,132
Vocational Education - Career and Technical Education - Basic Grants to States (Perkins II):										
Project number 243520/241221	243520/241221	84.048	626,718	626,718	155,366	-	155,366	-	-	-
Project number 253520/251221	253520/251221	84.048	517,938	-	-	-	440,320	517,938	77,618	204,101
Total Vocational Education - Basic Grants to States (Perkins II)		84.048	1,144,656	626,718	155,366	-	595,686	517,938	77,618	204,101
Special Education - Grants for Infants and Families - Early Intervention Services (IDEA):										
Early On - Project number 241340/23-24	241340/23-24	84.181	200,912	200,912	24,998	-	24,998	-	-	-
Early On - Project number 251340/24-25	251340/24-25	84.181	202,252	-	-	-	189,987	202,252	12,265	-
Total Early Intervention Services (IDEA)		84.181	403,164	200,912	24,998	-	214,985	202,252	12,265	-
Title I State Agency Program for Neglected and Delinquent Children and Youth, Part D:										
Project number 241700/23-24	241700/23-24	84.013	111,492	111,492	12,506	-	12,506	-	-	-
Project number 251700/2425	251700/2425	84.013	105,449	-	-	-	86,997	105,449	18,452	-
Total Title I, Part D		84.013	216,941	111,492	12,506	-	99,503	105,449	18,452	-
Title III English Language Acquisition, Part A - Project number 250580/2425										
	250580/2425	84.365A	117,564	-	-	-	45,306	52,658	7,352	-
Total U.S. Department of Education noncluster			20,209,686	4,451,335	770,681	-	7,434,201	7,343,184	679,664	306,233

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2025

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, 2024	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2025	Current Year Cash Transferred to Subrecipients
Other federal awards (Continued):										
Community Based Child Abuse Prevention (CBCAP) - Passed through the Michigan Department of Health and Human Services:										
Programs CTFDS E20240168-00	E20240168-00	93.590	\$ 88,300	\$ 63,772	\$ (2,453)	\$ -	\$ 22,075	\$ 24,528	\$ -	\$ -
Programs CTFDS E20240170-00	E20240170-00	93.590	110,000	72,537	4,494	-	41,957	37,463	-	-
Programs CTFDS E20252385-00	E20252385-00	93.590	88,300	-	-	-	66,225	66,225	-	-
Programs CTFDS E20250940-00	E20250940-00	93.590	112,820	-	-	-	73,993	83,450	9,457	-
Total Children's Trust Fund		93.590	399,420	136,309	2,041	-	204,250	211,666	9,457	-
U.S. Department of Health and Human Services - Passed through the Michigan Department of Education - Passed through United Way - ESSA Preschool Development Grants Birth through Five										
	PDGB54.13	93.434	1,150	-	-	-	1,138	1,138	-	-
U.S. Department of Agriculture Food and Nutrition Services - Passed through the Michigan Department of Education:										
Child and Adult Care Food Program - Meals 251920	251920	10.558	284,676	-	-	-	245,208	284,676	39,468	241,985
Child and Adult Care Food Program - Cash in Lieu 252010	252010	10.558	17,167	-	-	-	14,844	17,167	2,323	17,167
Child and Adult Care Food Program - Meals 241920	241920	10.588	63,872	63,872	30,379	-	30,379	-	-	-
Child and Adult Care Food Program - Meals 242010	242010	10.558	3,705	3,705	1,784	-	1,784	-	-	-
Total CACFP Meals		10.558	369,420	67,577	32,163	-	292,215	301,843	41,791	259,152
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	-	-	401,786	401,786	-	-
Total noncluster programs			21,872,533	4,923,078	804,885	-	8,333,590	8,259,617	730,912	565,385
Total federal awards			\$ 39,992,714	\$ 14,283,294	\$ 2,095,395	-	\$ 17,077,715	\$ 16,876,895	\$ 1,894,575	\$ 646,014

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

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, 2025. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Intermediate School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Intermediate School District.

Note 2 - Summary of Significant Accounting Policies

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

Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The pass-through entity identifying numbers are presented where available.

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

Note 3 - Grant Auditor Report

Management has utilized the Michigan Department of Education NexSys Grant Auditor Report (GAR) in preparing the schedule of expenditures of federal awards. Differences, if any, between the GAR and the schedule of expenditures of federal awards relate to the timing of payments and the fiscal year to which the payments relate.

Note 4 - Noncash Assistance

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

Calhoun Intermediate School District

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Note 5 - Federal Awards Provided to Subrecipients

The expenditures related to federal awards provided to subrecipients for the year ended June 30, 2025 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) 253520/251221:		
Barry Intermediate School District	84.048	\$ 76,286
Branch Intermediate School District		127,815
Total Vocational Education - Career and Technical Education - Basic Grants to States (Perkins III) 253520/251221		204,101
Title I - Regional Assistance Grant - 251570/2425:		
Battle Creek Public Schools	84.010	12,719
Calhoun Community High School		74,081
Marshall Public Schools		15,332
Total Title I - Regional Assistance Grant - 251570/2425		102,132
Child Care Development Block Grant - 2331QA - Ottawa Area Intermediate School District	93.575	80,629
Child and Adult Care Food Program - 252010:		
Catching the Dream	10.558	2,095
Garden of Dreams		3,904
New Harvest		1,587
Take a Break		1,996
Community Unlimited		5,429
Voces		855
Woodlawn Preschool		1,301
Total Child and Adult Care Food Program - 252010		17,167
Child and Adult Care Food Program - 251920:		
Catching the Dream	10.558	29,370
Garden of Dreams		60,545
New Harvest		25,857
Take a Break		23,356
Community Unlimited		70,484
Voces		10,616
Woodlawn Preschool		21,757
Total Child and Adult Care Food Program - 251920		241,985
Total		\$ 646,014

Calhoun Intermediate School District

Schedule of Findings and Questioned Costs

Year Ended June 30, 2025

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 ☒ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported
- Noncompliance material to financial statements noted? ☐ Yes ☒ None reported

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
- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? ☐ Yes ☒ 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?

☒ 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	