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# Washtenaw Intermediate School District

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**Federal Awards Supplemental Information**  
**June 30, 2025**

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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

**Independent Auditor's Report**

To the Board of Education  
Washtenaw Intermediate School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Washtenaw Intermediate School District (the "School District") as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We issued our report thereon dated October 23, 2025, which contained an unmodified opinion on the financial statements. 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 23, 2025.

The accompanying schedule of expenditures of federal awards, reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards, and schedule of expenditures of federal awards provided to subrecipients are presented for the purpose of additional analysis, as required by the Uniform Guidance, and are 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, the reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards, and the schedule of expenditures of federal awards provided to subrecipients are fairly stated in all material respects in relation to the financial statements as a whole.

*Plante & Moran, PLLC*

December 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  
Washtenaw 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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Washtenaw Intermediate School District (the "School District") as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 23, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 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 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  
Washtenaw 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 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 School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Plante & Moran, PLLC*

October 23, 2025

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  
Washtenaw Intermediate School District

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Washtenaw Intermediate School District's (the "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 each of the School District's major federal programs for the year ended June 30, 2025. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the 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 the major federal programs 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 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 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 School District's federal programs.

### ***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 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 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 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 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 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  
Washtenaw Intermediate School District

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Plante & Moreau, PLLC*

December 8, 2025



# Washtenaw 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 Revenue at July 1, 2024	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued 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 - Entitlement Commodities 2024-25	N/A	10.555	\$ 30,319	\$ -	\$ -	\$ -	\$ 30,319	\$ 30,319	\$ -	\$ -
Cash assistance:										
School Breakfast Program 2425	251970	10.553	59,245	-	-	-	57,254	59,245	1,991	-
School Breakfast Program 2324	241970	10.553	60,310	60,310	2,874	-	12,476	9,602	-	-
School Breakfast Program subtotal			119,555	60,310	2,874	-	69,730	68,847	1,991	-
National School Lunch Program 2425	251960	10.555	105,499	-	-	-	102,426	105,499	3,073	-
National School Lunch Program 2324	241960	10.555	98,410	98,410	4,221	-	22,677	18,456	-	-
National School Lunch Program subtotal (incl. commodities)			234,228	98,410	4,221	-	155,422	154,274	3,073	-
Total Child Nutrition Cluster			353,783	158,720	7,095	-	225,152	223,121	5,064	-
Special Education Cluster - U.S. Department of Education - Passed through Michigan Department of Education:										
Special Education - Grants to States (IDEA Flowthrough):										
IDEA Flowthrough 2223	230450	84.027	11,450,372	11,450,369	404,544	-	404,547	3	-	-
IDEA Flowthrough 2324	240450	84.027	12,146,969	11,021,405	5,703,379	-	6,827,501	1,125,565	1,443	1,118,037
IDEA Flowthrough 2425	250450	84.027	12,175,761	-	-	-	4,306,053	11,984,660	7,678,607	8,473,475
Total Special Education - Grants to States (IDEA Flowthrough)			35,773,102	22,471,774	6,107,923	-	11,538,101	13,110,228	7,680,050	9,591,512
Special Education - Grants to States (IDEA GE General Supervision):										
IDEA GE General Supervision 2324	240493	84.027	207,700	207,700	40,226	-	40,226	-	-	-
IDEA GE General Supervision 2425	250493	84.027	207,700	-	-	-	172,076	207,700	35,624	-
Total Special Education - Grants to States (IDEA GE General Supervision)			415,400	207,700	40,226	-	212,302	207,700	35,624	-
Special Education - Preschool Grants:										
IDEA Preschool 2223	230460	84.173	304,235	304,235	6,212	-	6,212	-	-	-
IDEA Preschool 2324	240460	84.173	313,698	308,111	154,902	-	156,108	5,587	4,381	5,587
IDEA Preschool 2425	250460	84.173	314,052	-	-	-	152,119	314,052	161,933	281,267
Total Special Education - Preschool Grants			931,985	612,346	161,114	-	314,439	319,639	166,314	286,854
Total Special Education Cluster (IDEA)			37,120,487	23,291,820	6,309,263	-	12,064,842	13,637,567	7,881,988	9,878,366
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Michigan Department of Community Health - Medicaid Assistance Program:										
Medicaid Administrative Outreach 2324	N/A	93.778	447,409	342,184	105,225	-	105,225	-	-	-
Medicaid Administrative Outreach 2425	N/A	93.778	490,193	-	-	-	350,419	490,193	139,774	-
Total Medicaid Cluster			937,602	342,184	105,225	-	455,644	490,193	139,774	-
Head Start Cluster - U.S. Department of Health and Human Services - Passed through the Michigan Department of Education:										
Head Start - Child Care Coordination 2324	05CH010612-06-02	93.600	5,760,614	5,486,093	1,550,695	-	1,550,695	-	-	-
Head Start - Child Care Coordination 2425	05CH012694-01-01	93.600	6,053,624	-	-	-	4,748,205	5,699,960	951,755	2,924,686
Head Start Collaboration Z (HSCO)	N/A	93.600	30,000	-	-	-	-	10,760	10,760	-
Total Head Start Cluster			11,844,238	5,486,093	1,550,695	-	6,298,900	5,710,720	962,515	2,924,686
Total Clusters			50,256,110	29,278,817	7,972,278	-	19,044,538	20,061,601	8,989,341	12,803,052

# Washtenaw Intermediate School District

## 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 Revenue at July 1, 2024	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2025	Current Year Cash Transferred to Subrecipients
Other federal awards:										
U.S. Department of Education - Passed through the Michigan Department of Education:										
Title III - English Language Acquisition State Grants:										
Title III 2324	240580	84.365	\$ 203,706	\$ 66,760	\$ 66,760	\$ -	\$ 85,289	\$ 18,529	\$ -	\$ 15,755
Title III 2425	250580	84.365	<u>220,309</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,808</u>	<u>107,463</u>	<u>101,655</u>	<u>28,037</u>
Total Title III - English Language Acquisition State Grants			424,015	66,760	66,760	-	91,097	125,992	101,655	43,792
Title I Grants to Local Educational Agencies:										
Title I, Part A RAG 2324	241570	84.010A	1,107,132	420,403	227,932	-	592,708	364,776	-	297,173
Title I, Part A RAG 2425	251570	84.010A	<u>789,733</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>230,096</u>	<u>449,421</u>	<u>219,325</u>	<u>217,958</u>
Total Title I Grants to Local Educational Agencies			1,896,865	420,403	227,932	-	822,804	814,197	219,325	515,131
Title I State Agency Program for Neglected and Delinquent Children and Youth:										
Title I, Part D ID 2324	241700	84.013A	91,928	43,389	43,389	-	46,939	3,550	-	-
Title I, Part D ID 2425	251700	84.013A	<u>122,047</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,970</u>	<u>32,970</u>	<u>-</u>
Total Title I State Agency Program for Neglected and Delinquent Children and Youth			213,975	43,389	43,389	-	46,939	36,520	32,970	-
Education Stabilization Fund - ARP:										
COVID-19 ARP Homeless I for MV Regional Consortium	211012	84.425W	33,511	920	920	-	24,246	23,326	-	-
COVID-19 ARP Homeless I for MV Regional Consortium	211013	84.425W	<u>235,482</u>	<u>158,797</u>	<u>24,319</u>	<u>-</u>	<u>50,012</u>	<u>25,693</u>	<u>-</u>	<u>-</u>
Total Education Stabilization Fund			268,993	159,717	25,239	-	74,258	49,019	-	-
U.S. Department of Health and Human Services:										
Passed through the Michigan Department of Education -										
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):										
Health Resource Advocate - U.S. Department of Education - 23.24	242810	93.323	1,340,000	818,856	536,136	-	740,105	203,969	-	134,668
Health Resource Advocate - U.S. Department of Education - 24.25	252810	93.323	<u>1,035,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>690,190</u>	<u>691,662</u>	<u>1,472</u>	<u>337,401</u>
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			2,375,000	818,856	536,136	-	1,430,295	895,631	1,472	472,069
Passed through the Michigan Department of Education -										
Refugee and Entrant Assistance State Administered Programs -										
ISD Newcomer English Learner Consultant Grant	ARSI22-8101	93.566	368,718	132,824	13,317	(13,317)	159,027	169,140	10,113	-
U.S. Department of Education:										
Passed through the Michigan Department of Education -										
Special Education Grants for Infants and Families:										
Infant and Toddler Formula Grant 2324	241340	84.181	407,143	397,637	99,621	-	99,621	-	-	-
Infant and Toddler Formula Grant 2425	251340	84.181	<u>357,283</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>305,814</u>	<u>357,283</u>	<u>51,469</u>	<u>-</u>
Total Special Education Grants for Infants and Families			764,426	397,637	99,621	-	405,435	357,283	51,469	-
Passed through the Michigan Department of Education -										
Education for Homeless Children and Youth:										
McKinney Vento Title X Homeless Child Education 2324	242320	84.196	146,921	54,126	54,126	-	90,381	36,255	-	-
McKinney Vento Title X Homeless Child Education 2425	252320	84.196	<u>155,770</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,364</u>	<u>79,511</u>	<u>17,147</u>	<u>-</u>
Total Education for Homeless Children and Youth			302,691	54,126	54,126	-	152,745	115,766	17,147	-

## Washtenaw Intermediate School District

### 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 Revenue at July 1, 2024	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2025	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
U.S. Department of Education:										
Passed through the Michigan Department of Education -										
Career and Technical Education - Basic Grants to States:										
Vocational Education 2324	243520	84.048A	\$ 650,637	\$ 650,637	\$ 142,432	\$ -	\$ 142,432	\$ -	\$ -	\$ -
Vocational Education 2425	253520	84.048A	487,818	-	-	-	353,672	487,818	134,146	302,799
Total Career and Technical Education - Basic Grants to States			1,138,455	650,637	142,432	-	496,104	487,818	134,146	302,799
Total noncluster programs passed through the Michigan Department of Education			7,753,138	2,744,349	1,208,952	(13,317)	3,678,704	3,051,366	568,297	1,333,791
U.S. Department of the Treasury -										
Passed through Michigan Department of Education -										
Coronavirus State and Local Fiscal Recovery Funds:										
COVID-19 American Rescue Plan - Grow Your Own	232425	21.027	892,857	-	-	-	401,786	401,786	-	-
COVID-19 American Rescue Plan - Grow Your Own	232423	21.027	4,929,035	86,582	29,385	-	202,525	242,106	68,966	-
COVID-19 American Rescue Plan - Local Fiscal Recovery (Superior Twp)	MI8117	21.027	50,000	31,363	31,363	-	50,000	18,637	-	-
Total Coronavirus State and Local Fiscal Recovery Funds			5,871,892	117,945	60,748	-	654,311	662,529	68,966	-
U.S. Department of Health and Human Services -										
Passed through the Department of Health and Human Services -										
Block Grant for Prevention & Treatment of Substance Abuse										
	C23089	93.959	50,000	39,538	21,286	-	44,460	23,174	-	-
Total federal financial assistance			\$ 63,931,140	\$ 32,180,649	\$ 9,263,264	\$ (13,317)	\$ 23,422,013	\$ 23,798,670	\$ 9,626,604	\$ 14,136,843

**Washtenaw Intermediate School District**

# Schedule of Expenditures of Federal Awards Provided to Subrecipients

**Year Ended June 30, 2025**

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	ISD Grant Number	Current Year Cash Transferred to Subrecipient
<b>Special Education - Grants to States (IDEA Flowthrough):</b>			
Project number 250450 - Passed through to:	84.027	8015	
Ann Arbor			\$ 2,506,524
Chelsea			351,263
Dexter			670,594
Lincoln			1,275,559
Manchester			165,589
Milan			385,154
Saline			1,364,624
Whitmore Lake			162,795
Ypsilanti			788,427
Global Tech			43,672
South Arbor Charter			116,458
Pittsfield Acres			10,918
GEE Compass			12,738
Central Academy			90,983
Fortis Academy			147,393
Multicultural Academy			23,656
Arbor Prep			76,426
East Arbor Academy			90,704
South Pointe Scholars			158,311
Livingston Cyber Academy			<u>31,687</u>
Total project number 250450			8,473,475
Project number 240450 - Passed through to:	84.027	8014	
Milan			19,270
Chelsea			852
Lincoln			85,944
Global Tech			542
Ypsilanti			975,999
East Arbor Academy			<u>35,430</u>
Total project number 240450			<u>1,118,037</u>
Total Special Education - Grants to States (IDEA Flowthrough) passed through to subrecipients			9,591,512

See notes to schedule of expenditures of federal awards.

**Washtenaw Intermediate School District****Schedule of Expenditures of Federal Awards  
Provided to Subrecipients (Continued)****Year Ended June 30, 2025**

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	ISD Grant Number	Current Year Cash Transferred to Subrecipient
Special Education - Preschool Grants			
Project number 250460 - Passed through to:	84.173	8055	
Ann Arbor			\$ 101,757
Dexter			17,634
Chelsea			8,397
Manchester			10,077
Lincoln			54,581
Milan			15,115
Saline			36,108
Ypsilanti			29,201
Whitmore Lake			<u>8,397</u>
Total project number 250460			281,267
Project number 240460 - Passed through to:	84.173	8054	
Lincoln			1,206
Ypsilanti			<u>4,381</u>
Total project number 240460			<u>5,587</u>
Total Special Education - Preschool Grants passed through to subrecipients			286,854
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):			
Project 242810 - Passed through to:	93.323	6184	
Chelsea			15,229
Dexter			30,020
Ann Arbor			80,000
Whitmore Lake			<u>9,419</u>
Total project number 242810			134,668
Project 252810 - Passed through to:	93.323	6185	
Chelsea			93,857
Dexter			107,500
Ann Arbor			107,500
Whitmore Lake			<u>28,544</u>
Total project number 252810			<u>337,401</u>
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) passed through to subrecipients			472,069

See notes to schedule of expenditures of federal awards.

**Washtenaw Intermediate School District****Schedule of Expenditures of Federal Awards  
Provided to Subrecipients (Continued)****Year Ended June 30, 2025**

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	ISD Grant Number	Current Year Cash Transferred to Subrecipient
Head Start - Child Care Coordination 2425	93.600	7235	
Passed through to:			
Ann Arbor			\$ 629,163
Lincoln			323,370
Whitmore Lake			92,789
Ypsilanti			<u>1,879,364</u>
Total Head Start - Child Care Coordination 2425			2,924,686
 Title III - English Language Acquisition State Grants			
Project number 240580 - Passed through to:	84.365	6844	
Lincoln			<u>15,755</u>
Total project number 240580			15,755
 Project number 250580 - Passed through to:	84.365	6845	
Dexter			5,359
Howell			19,393
Fowlerville			915
Manchester			<u>2,370</u>
Total project number 250580			<u>28,037</u>
Total Title III - English Language Acquisition State Grants passed through to subrecipients			43,792

**Washtenaw Intermediate School District****Schedule of Expenditures of Federal Awards  
Provided to Subrecipients (Continued)****Year Ended June 30, 2025**

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	ISD Grant Number	Current Year Cash Transferred to Subrecipient
Title I Grants to Local Educational Agencies:	84.010A	6174	
Project number 241570 - Passed through to:			
Ann Arbor			\$ 15,099
Multicultural Academy			31,001
Ypsilanti Schools			<u>251,073</u>
Total project number 241570			297,173
Project number 251570 - Passed through to:	84.010A	6175	
Fortis Academy			21,622
Multicultural Academy			11,852
South Point Scholars			20,264
Ypsilanti Schools			<u>164,220</u>
Total project number 251570			<u>217,958</u>
Total Title I Grants to Local Educational Agencies passed through to subrecipients			515,131
Career and Technical Education - Basic Grants to States -	84.048	4005	
Project number 253520 - Passed through to:			
Ann Arbor			80,404
Saline			162,063
Whitmore Lake			3,000
Ypsilanti			<u>57,332</u>
Total Career and Technical Education - Basic Grants to States -			
Project number 243520 passed through to subrecipients			<u>302,799</u>
Total federal funds passed through to subrecipients			<u><u>\$ 14,136,843</u></u>

## Washtenaw Intermediate School District

### Reconciliation of Basic Financial Statements Federal Revenue with Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Revenue from federal sources - As reported on the basic financial statements (includes all funds)	\$ 24,324,209
Federal revenue for which the School District is considered a vendor rather than a subrecipient	(341,154)
Revenue deferred in prior year for financial statement purposes as not meeting the available criteria of GASB Statement No. 33	(111,158)
Revenue deferred in current year for financial statement purposes as not meeting the available criteria of GASB Statement No. 33	43,393
Other	(116,620)
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 23,798,670</u></u>



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

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**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 Washtenaw Intermediate School District (the "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 School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the 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* addendum. 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 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 in 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.

**Note 5 - Adjustments and Transfers**

During the year ended June 30, 2025, there was an adjustment within Refugee and Entrant Assistance - State Administered Programs - ISD Newcomer English Learner Consultant Grant (ALN 93.566) for \$(13,317) due to adjustments in grant expenditures.

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## Schedule of Findings and Questioned Costs

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## Washtenaw 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, 84.173	Special Education Cluster (IDEA)	Unmodified
84.010	Title I, Part A RAG	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

None

### Section III - Federal Program Audit Findings

None