

---

# Washtenaw Intermediate School District

---

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	1
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	2-3
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	4-6
<b>Schedule of Expenditures of Federal Awards</b>	7-9
<b>Schedule of Expenditures of Federal Awards Provided to Subrecipients</b>	10-12
<b>Reconciliation of Basic Financial Statements Federal Revenue with Schedule of Expenditures of Federal Awards</b>	13
<b>Notes to Schedule of Expenditures of Federal Awards</b>	14
<b>Schedule of Findings and Questioned Costs</b>	15-16

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, 2024 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 25, 2024, 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 25, 2024.

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*

October 25, 2024

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

**Independent Auditor's Report**

To Management and the Board of Education  
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, the basic 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, 2024 and the related notes to the basic financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 25, 2024.

**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 25, 2024

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

**Independent Auditor's Report**

To the Board of Education  
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 the School District's major federal program for the year ended June 30, 2024. The 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 School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2024.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the 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 program.

To the Board of Education  
Washtenaw Intermediate School District

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the 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 & Moran, PLLC*

October 25, 2024



Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2023	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2024	Current Year Cash Transferred to Subrecipients
<b>Clusters:</b>										
Child Nutrition Cluster -										
Passed through the Michigan Department of Education:										
Noncash Assistance (Commodities):										
National Lunch Program Bonus Commodities 2023-24	N/A	10.555	\$ 293	\$ -	\$ -	\$ -	\$ 293	\$ 293	\$ -	\$ -
National Lunch Program Entitlement Commodities 2023-24	N/A	10.555	18,362	-	-	-	18,362	18,362	-	-
Noncash Assistance (Commodities) subtotal			18,655	-	-	-	18,655	18,655	-	-
Cash assistance:										
School Breakfast Program	231970	10.553	25,466	-	14,381	-	25,466	11,085	-	-
School Breakfast Program	241970	10.553	60,310	-	-	-	57,436	60,310	2,874	-
School Breakfast subtotal			85,776	-	14,381	-	82,902	71,395	2,874	-
Supply Chain Assistance	240910	10.555	25,151	-	-	-	25,151	25,151	-	-
National School Lunch Program	231960	10.555	46,606	-	29,680	-	46,606	16,926	-	-
National School Lunch Program	241960	10.555	98,410	-	-	-	94,189	98,410	4,221	-
National School Lunch Program (incl. commodities)			188,822	-	29,680	-	184,601	159,142	4,221	-
Total Child Nutrition Cluster			274,598	-	44,061	-	267,503	230,537	7,095	-
Special Education Cluster - U.S. Department of Education:										
Passed through Michigan Department of Education:										
Special Education - Grants to States:										
Special Education - Grants to States - IDEA Flowthrough 22-23	230450	84.027	11,450,372	10,447,942	4,376,782	-	4,974,666	1,002,428	404,544	828,905
Special Education - Grants to States - IDEA Flowthrough 23-24	240450	84.027	12,146,969	-	-	-	5,318,026	11,021,405	5,703,379	8,756,888
COVID-19 American Rescue Plan - IDEA Flowthrough	221280	84.027x	2,463,914	1,228,163	563,583	-	1,799,334	1,235,751	-	-
Total IDEA Flowthrough			26,061,255	11,676,105	4,940,365	-	12,092,026	13,259,584	6,107,923	9,585,793
IDEA SE General Supervision:										
Special Education - Grants to States - IDEA General Supervision 22-23	230493	84.027	188,800	188,800	28,574	-	28,574	-	-	-
Special Education - Grants to States - IDEA General Supervision 23-24	240493	84.027	207,700	-	-	-	167,474	207,700	40,226	-
Total IDEA General Supervision			396,500	188,800	28,574	-	196,048	207,700	40,226	-
Special Education - Preschool Grants - IDEA Preschool Incentive:										
Special Education - Preschool Grants - IDEA Preschool 22-23	230460	84.173	304,235	298,023	129,354	-	129,354	6,212	6,212	-
Special Education - Preschool Grants - IDEA Preschool 23-24	240460	84.173	313,698	-	-	-	153,209	308,111	154,902	224,685
Total IDEA Preschool Incentive			617,933	298,023	129,354	-	282,563	314,323	161,114	224,685
Total Special Education Cluster (IDEA)			27,075,688	12,162,928	5,098,293	-	12,570,637	13,781,607	6,309,263	9,810,478
Medicaid Cluster - U.S. Department of Health and Human Services -										
Passed through the Michigan Department of Community Health -										
Medical Assistance Program 23-24	N/A	93.778	447,409	-	-	-	342,184	447,409	105,225	19,516
Head Start - U.S. Department of Health and Human Services -										
Passed through the Michigan Department of Education:										
COVID-19 Head Start - COVID - ARP/CSSRA	05HE001108-01-00	93.600	725,480	546,414	8,486	-	8,486	-	-	-
Head Start - Child Care Coordination 2223	05CH010612-05-01	93.600	5,127,436	4,793,518	2,911,975	-	2,911,975	-	-	-
Head Start - Child Care Coordination 2324	05CH010612-06-02	93.600	5,760,614	-	-	-	3,935,398	5,486,093	1,550,695	2,260,029
Total Head Start Cluster			11,613,530	5,339,932	2,920,461	-	6,855,859	5,486,093	1,550,695	2,260,029
Total clusters			39,411,225	17,502,860	8,062,815	-	20,036,183	19,945,646	7,972,278	12,090,023

Washtenaw Intermediate School District

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2024

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2023	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2024	Current Year Cash Transferred to Subrecipients
Other federal awards:										
U.S. Department of Agriculture - Passed through the Michigan Department of Education - Local Food for Schools Cooperative	230985	10.185	\$ 3,586	\$ 1,750	\$ 1,750	\$ -	\$ 3,586	\$ 1,836	\$ -	\$ -
U.S. Department of Education - Passed through the Michigan Department of Education:										
Title III - English Language Acquisition State Grants:										
Title III 2223	230580	84.365	175,316	31,769	25,134	-	43,769	18,635	-	18,385
Title III 2324	240580	84.365	203,706					66,760	66,760	2,748
Total Title III - English Language Acquisition State Grants			379,022	31,769	25,134	-	43,769	85,395	66,760	21,133
Title I Grants to Local Educational Agencies:										
Title I, Part D RAG 2223	231570	84.010A	846,093	337,251	158,106	-	227,609	69,503	-	-
Title I, Part D RAG 2324	241570	84.010A	1,091,272	-	-	-	192,471	420,403	227,932	26,360
Title I, Part D ID 2223	231700	84.010	70,842	21,436	16,476	-	31,930	15,454	-	-
Title I, Part D ID 2324	241700	84.010	91,928	-	-	-	-	43,389	43,389	-
Total Title I Grants to Local Educational Agencies			2,100,135	358,687	174,582	-	452,010	548,749	271,321	26,360
Education Stabilization Fund - ARP:										
American Rescue Plan - Homeless I for MV Regional Consortia	211012	84.425W	33,511	-	-	-	-	920	920	-
American Rescue Plan - Homeless I for MV Regional Consortia	211013	84.425W	209,789	50,992	50,992	-	185,470	158,797	24,319	-
Total Education Stabilization Fund			243,300	50,992	50,992	-	185,470	159,717	25,239	-
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	232810	93.323	1,167,456	811,435	496,624	-	496,624	-	-	-
Health Resource Advocate - U.S. Department of Education	242810	93.323	1,340,000				282,720	818,856	536,136	-
Total Epidemiology and Laboratory Capacity for Infectious Diseases			2,507,456	811,435	496,624	-	779,344	818,856	536,136	-
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	64,851	-	-	119,507	132,824	13,317	-
U.S. Department of Education:										
Passed through the Michigan Department of Education -										
Special Education Grants for Infants and Families:										
Infant and Toddler Formula Grant 2223	231340	84.181	413,654	359,221	124,734	-	124,734	-	-	-
Infant and Toddler Formula Grant 2324	241340	84.181	407,143	-	-	-	298,016	397,637	99,621	-
COVID-19 American Rescue Plan - Infant and Toddler Formula	221283	84.181x	155,806	66,065	18,843	-	20,659	1,816	-	-
Total Special Education Grants for Infants and Families			976,603	425,286	143,577	-	443,409	399,453	99,621	-
Passed through the Michigan Department of Education -										
Education for Homeless Children and Youth:										
McKinney Vento Title X Homeless Child Education 2223	232320	84.196	107,569	41,024	8,406	-	19,961	11,555	-	-
McKinney Vento Title X Homeless Child Education 2324	242320	84.196	146,921					54,126	54,126	-
Total McKinney Vento Title X Homeless Child Education			254,490	41,024	8,406	-	19,961	65,681	54,126	-

**Washtenaw Intermediate School District**

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

**Year Ended June 30, 2024**

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2023	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2024	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
Passed through the Michigan Department of Education - Career and Technical Education - Basic Grants to States:										
Vocational Education 2223	233520	84.048	\$ 481,016	\$ 481,016	\$ 112,852	\$ -	\$ 112,852	\$ -	\$ -	\$ -
Vocational Education 2324	243520	84.048A	650,637				508,205	650,637	142,432	511,327
Total Career and Technical Education			1,131,653	481,016	112,852	-	621,057	650,637	142,432	511,327
Race to the Top - U.S. Department of Education - Passed through the Michigan Department of Education - PDG B-5-Trusted Advisors Grant (Activity #3)	223910	93.434	32,500	10,146	3,999		8,455	4,456		
Total noncluster programs passed through the Michigan Department of Education			7,997,463	2,276,956	1,017,916	-	2,676,568	2,867,604	1,208,952	558,820
Coronavirus State and Local Fiscal Recovery Funds - Passed through Department of the Treasury:										
ARPA Grow Your Own	232423	21.027	700,811	-	-	-	57,197	86,582	29,385	-
ARPA Local Fiscal Recovery (Superior Twp.)	MI8117	21.027	50,000	-	-	-	-	34,363	31,363	-
GSRP Federal - U.S. Department of Education 2122	222390	21.027	965,700	133,485	133,485	-	133,485	-	-	-
GSRP Federal - U.S. Department of Education 2223	232425	21.027	892,857	267,857	267,857	-	267,857	-	-	-
Total Coronavirus State and Local Fiscal Recovery Funds			2,609,368	401,342	401,342	-	458,539	117,945	60,748	-
Preschool Develop PDG B-5 - U.S. Department of Education - Passed through Jackson ISD - Preschool PDG B-5- U.S. Department of Education	PDGB54.13	93.434	48,821	47,163	3,895	-	3,895	-	-	-
Passed through the Department of Health and Human Services - Block Grant for Prevention & Treatment of Substance Abuse	C23089	93.959	50,000	-	-	-	18,252	39,538	21,286	-
Passed through the Department of Homeland Security - COVID-19 Public Assistance Grants	161-OAC7E-00	97.036	267,387		267,387		267,387			
Total federal financial assistance			\$ 50,384,264	\$ 20,228,321	\$ 9,753,355	\$ -	\$ 23,460,825	\$ 22,970,733	\$ 9,263,264	\$ 12,648,843

**Washtenaw Intermediate School District**

**Schedule of Expenditures of Federal Awards  
Provided to Subrecipients**

**Year Ended June 30, 2024**

<u>Program Title/Project Number/Subrecipient Name</u>	<u>Assistance Listing Number</u>	<u>ISD Grant Number</u>	<u>Current Year Cash Transferred to Subrecipient</u>
IDEA:			
Project number 240450 - Passed through to:	84.027	8014	
Ann Arbor			\$ 3,263,655
Chelsea			209,752
Dexter			606,413
Lincoln			826,833
Manchester			1,787,191
Saline			1,352,237
Whitemore Lake			169,612
Honey Creek			19,740
South Arbor Charter			100,821
Fortis Academy			116,293
Multicultural Academy			16,881
Arbor Prep			69,401
East Arbor Academy			29,899
South Pointe Scholars			151,931
Livingston Cyber Academy			<u>36,229</u>
Total project number 240450			8,756,888
Project number 230450 - Passed through to:	84.027	8013	
Chelsea			1,264
Honey Creek			36,153
South Arbor Charter			21,280
Multicultural			1,179
Milan			158,685
Arbor Prep			16,882
Ypsilanti			<u>593,462</u>
Total project number 230450			<u>828,905</u>
Total IDEA passed through to subrecipients			9,585,793

**Washtenaw Intermediate School District**

**Schedule of Expenditures of Federal Awards  
Provided to Subrecipients (Continued)**

**Year Ended June 30, 2024**

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	ISD Grant Number	Current Year Cash Transferred to Subrecipient
Preschool Incentive - Project number 240460 -			
Passed through to:	84.173	8054	
Ann Arbor			\$ 106,873
Dexter			20,004
Chelsea			5,456
Manchester			6,365
Lincoln			-
Milan			12,730
Saline			37,280
Ypsilanti			25,066
Whitmore Lake			<u>10,911</u>
Total project number 240460			224,685
Medicaid Administrative Outreach -	93.778		
Passed through to Dexter			19,516
HEAD START 23.24 - Passed through to:	93.600	7234	
Ann Arbor			671,657
Lincoln			105,313
Whitmore Lake			105,313
Ypsilanti			<u>1,377,746</u>
Total Head Start 23.24			2,260,029

**Washtenaw Intermediate School District**

**Schedule of Expenditures of Federal Awards  
Provided to Subrecipients (Continued)**

**Year Ended June 30, 2024**

<u>Program Title/Project Number/Subrecipient Name</u>	<u>Assistance Listing Number</u>	<u>ISD Grant Number</u>	<u>Current Year Cash Transferred to Subrecipient</u>
Title III - Project number 230580 - Passed through to Ypsilanti	84.365	6842	\$ 18,385
Title III - Project number 240580 - Passed through to: Hartland Manchester	84.365	6843	1,550 <u>1,198</u>
Total project number 240580			<u>2,748</u>
Total Title III passed through to subrecipients			21,133
TI Regional Assistance - Project number 241570 - Passed through to Multicultural Academy	84.010A	6174	26,360
Vocational Education - Basic Grants to States - Project number 243520 - Passed through to: Ann Arbor Saline Ypsilanti	84.048	4004	135,329 323,226 <u>52,772</u>
Total Vocational Education - Project number 243520 passed through to subrecipients			<u>511,327</u>
Total federal funds passed through to subrecipients			<b><u>\$ 12,648,843</u></b>

## Washtenaw Intermediate School District

---

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

---

Year Ended June 30, 2024

Revenue from federal sources - As reported on the basic financial statements (includes all funds)	\$ 23,499,609
Federal revenue for which the School District is considered a vendor rather than a subrecipient	(346,530)
Revenue deferred in prior year for financial statement purposes as not meeting the available criteria of GASB Statement No. 33	(275,874)
Revenue deferred in current year for financial statement purposes as not meeting the available criteria of GASB Statement No. 33	111,158
Other	<u>(17,630)</u>
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 22,970,733</u></u>

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

---

**Year Ended June 30, 2024**

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Washtenaw Intermediate School District (the "School District") under programs of the federal government for the year ended June 30, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the 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 2020 *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 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.



---

## Schedule of Findings and Questioned Costs

---

**Washtenaw Intermediate School District**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2024**

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

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

**Federal Awards**

Internal control over major programs:

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

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? \_\_\_\_\_ Yes      X   No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
93.600	Head Start	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$750,000

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

**Section II - Financial Statement Audit Findings**

None

**Section III - Federal Program Audit Findings**

None