

**BREITUNG TOWNSHIP SCHOOL DISTRICT**  
**REPORT ON FEDERAL FINANCIAL ASSISTANCE**

For the Year Ended June 30, 2025

**BREITUNG TOWNSHIP SCHOOL DISTRICT**

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**ANDERSON, TACKMAN  
& COMPANY, P.L.C.**  
CERTIFIED PUBLIC ACCOUNTANTS



**INDEPENDENT AUDITOR'S 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**

Board of Education  
Breitung Township School District  
Kingsford, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the governmental activities, each major fund, and the aggregate remaining fund information of the Breitung Township School District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Breitung Township School District's basic financial statements, and have issued our report thereon dated December 3, 2025.

**Reports on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Breitung Township 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 Breitung Township School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Breitung Township 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 entity'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a material weakness.



**INDEPENDENT AUDITOR'S 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  
(Continued)**

**Report Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Breitung Township 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and question costs as item 2025-001.

**Breitung Township School District's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on Breitung Township School District's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. Breitung Township School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



ANDERSON, TACKMAN & COMPANY, PLC  
Certified Public Accountants  
Iron Mountain, Michigan

December 3, 2025



**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Education  
Breitung Township School District  
Kingsford, Michigan

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

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

We have audited Breitung Township School District’s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Breitung Township School District’s major federal programs for the year ended June 30, 2025. Breitung Township 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, Breitung Township School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 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; 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* (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 Breitung Township 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 Breitung Township 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 Breitung Township School District’s federal programs.



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE  
(Continued)**

***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 Breitung Township 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 generally accepted auditing standards, *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 Breitung Township School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Breitung Township 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 Breitung Township 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 Breitung Township 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.



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

**(Continued)**

**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 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 Responsibility 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 have not been 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.

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.



ANDERSON, TACKMAN & COMPANY, PLC  
Certified Public Accountants  
Iron Mountain, Michigan

December 3, 2025



**INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS REQUIRED  
BY THE UNIFORM GUIDANCE**

Board of Education  
Breitung Township School District  
Kingsford, Michigan

**Report on the Audit of the Schedule of Expenditures of Federal Awards**

We have audited the schedule of expenditures of federal awards (the schedule) of the Breitung Township School District for the year ended June 30, 2025 and the related notes.

In our opinion, the accompanying schedule of expenditure of federal awards presents fairly, in all material respects, the expenditure of federal awards of the Breitung Township School District for the year ended June 30, 2025, in accordance with accounting principles generally accepted in the United State of America.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and 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* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of the Breitung Township School District, and to meet our other ethical responsibilities, in accordance with the 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 audit opinions.

**Responsibilities of Management for the Schedule**

Management is responsible for the preparation and fair presentation of the schedule in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Breitung Township School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditor's Responsibilities for the Audit of the Schedule**

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule.



**INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS REQUIRED  
BY THE UNIFORM GUIDANCE  
(Continued)**

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 amounts and disclosures in the schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Breitung Township School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule.

We are required to communicate with those charged with governance regarding, among other matter, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

*Anderson Tackman & Co. PLLC*

ANDERSON, TACKMAN & COMPANY, PLC  
Certified Public Accountants  
Iron Mountain, Michigan

December 3, 2025

ANDERSON, TACKMAN  
& COMPANY, P.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS





**BREITUNG TOWNSHIP SCHOOL DISTRICT**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended June 30, 2025

Awarding Agency/ Award Description	Federal Catalog Number	Approved Grant Award Amount	July 1, 2024		Prior Year Expenditures	Current Year Expenditures	Current Year Receipts	June 30, 2025 Accrued / (Deferred) Revenue
			Accrued Receivable	Deferred Revenue				
<b>GENERAL FUND</b>								
<u>Flow Through - Michigan Department of Education:</u>								
<u>Title I, Part A - Improving Basic Programs</u>								
	84.010A							
Source Project #2315302324		189,747	189,747	-	-	-	189,747	-
Source Project #2315302425		198,629	-	-	-	198,629	194,587	4,042
		<u>388,376</u>	<u>189,747</u>	<u>-</u>	<u>-</u>	<u>198,629</u>	<u>384,334</u>	<u>4,042</u>
<u>Title II, Part A</u>								
	84.367							
Source Project #2205202223		40,366	838	-	21,242	-	838	-
Source Project #2315202324		55,283	46,402	-	46,402	-	46,402	-
Source Project #2315202425		45,997	-	-	-	40,402	39,665	737
		<u>141,646</u>	<u>47,240</u>	<u>-</u>	<u>67,644</u>	<u>40,402</u>	<u>86,905</u>	<u>737</u>
<u>Title IV, Part A - Student Support &amp; Academic Enrich.</u>								
	84.424A							
Source Project #2207502223		20,925	-	-	19,959	(10,442)	(10,442)	-
Source Project #2207502324		15,617	14,723	-	14,723	-	14,723	-
Source Project #2207502425		25,051	-	-	-	25,051	24,822	229
		<u>61,593</u>	<u>14,723</u>	<u>-</u>	<u>34,682</u>	<u>14,609</u>	<u>29,103</u>	<u>229</u>
<u>Education Stabilization Fund</u>								
ESSER III - 11T - Source Project #2137232122	84.425U	601,141	310,930	-	586,193	9,796	320,726	-
ESSER III - Formula - Source Project #2137122122	84.425U	1,476,466	924	-	1,408,550	67,915	68,839	-
ARP Homeless Education II - Source Project #2110122122	84.425W	13,102	8,485	-	8,485	-	8,485	-
		<u>2,090,709</u>	<u>320,339</u>	<u>-</u>	<u>2,003,228</u>	<u>77,711</u>	<u>398,050</u>	<u>-</u>
<b>TOTAL MICHIGAN DEPARTMENT OF EDUCATION</b>		<b><u>2,682,324</u></b>	<b><u>572,049</u></b>	<b><u>-</u></b>	<b><u>2,105,554</u></b>	<b><u>331,351</u></b>	<b><u>898,392</u></b>	<b><u>5,008</u></b>
<u>Flow Through Dickinson-Iron ISD:</u>								
<u>94-142 Flow Through</u>								
	84.027A							
Source Project #2204502324		105,750	15,189	-	105,750	-	15,189	-
Source Project #2204502425		104,000	-	-	-	104,000	104,000	-
		<u>209,750</u>	<u>15,189</u>	<u>-</u>	<u>105,750</u>	<u>104,000</u>	<u>119,189</u>	<u>-</u>
<b>TOTAL US DEPARTMENT OF EDUCATION AND GENERAL FUND</b>		<b><u>\$ 2,892,074</u></b>	<b><u>\$ 587,238</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,211,304</u></b>	<b><u>\$ 435,351</u></b>	<b><u>\$ 1,017,581</u></b>	<b><u>\$ 5,008</u></b>

\* Amount was recaptured due to difference in requested and received amounts

The accompanying notes to the financial statements are an integral part of this statement.



**BREITUNG TOWNSHIP SCHOOL DISTRICT**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended June 30, 2025

Awarding Agency/ Award Description	Federal Catalog Number	Approved Grant Award Amount	July 1, 2024		Prior Year Expenditures	Current Year Expenditures	Current Year Receipts	June 30, 2025 Accrued / (Deferred) Revenue
			Accrued Receivable	Deferred Revenue				
<b>FOOD SERVICE FUND</b>								
Flow Through - Michigan Department of Education								
U.S. Department of Agriculture								
School Breakfast Program	10.553	152,203	-	-	-	152,203	152,203	-
Seamless Summer Option Lunch-10.555	10.555	544,686	-	-	-	544,686	544,686	-
National School Lunch Program - Non-cash (Commodities-Regular)	10.555	70,795	-	2,722	-	71,778	70,795	(1,739)
SFSP Operating 22/23	10.559	100,138	30,154	-	76,744	43,106	63,185	10,075
		<u>867,822</u>	<u>30,154</u>	<u>2,722</u>	<u>76,744</u>	<u>811,773</u>	<u>830,869</u>	<u>8,336</u>
<b>TOTAL MICHIGN DEPARTMENT OF EDUCATION, US DEPARTMENT OF AGRICULTURE, AND FOOD SERVICE FUND</b>		<u>\$ 867,822</u>	<u>\$ 30,154</u>	<u>\$ 2,722</u>	<u>\$ 76,744</u>	<u>\$ 811,773</u>	<u>\$ 830,869</u>	<u>\$ 8,336</u>
<b>TOTAL FEDERAL AWARDS</b>		<u>\$ 3,759,896</u>	<u>\$ 617,392</u>	<u>\$ 2,722</u>	<u>\$ 2,288,048</u>	<u>\$ 1,247,124</u>	<u>\$ 1,848,450</u>	<u>\$ 13,344</u>

The accompanying notes to the financial statements are an integral part of this statement.

**BREITUNG TOWNSHIP SCHOOL DISTRICT**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended June 30, 2025

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying schedule of expenditures of federal awards is a summary of the activity of the Breitung Township School District's federal award programs and presents transactions that are included in the financial statements of the District presented on the accrual basis of accounting, as contemplated by accounting principles generally accepted in the United States of America.

**NOTE 2 - FOOD DISTRIBUTION**

Non-monetary assistance is reported in the schedule using Recipient Entitlement Balance Report and other district records. Spoilage of pilferage, if any, is included in expenditures.

**NOTE 3 - COST REPORTS**

Management has reported the expenditures in the Schedule of Expenditures of Federal Awards equal to those amounts reported in the annual or final cost reports.

**NOTE 4 – INDIRECT COST RATE**

Breitung Township School District has not elected to use the 15% de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE 5 – SEFA PREPARATION**

Management has utilized the MDE NexSys Grant Auditor Report (GAR) in the preparation of the SEFA. There were no differences noted between the current payments reported in the GAR and amounts reported in the SEFA.



**BREITUNG TOWNSHIP SCHOOL DISTRICT**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the Year Ended June 30, 2025

**SUMMARY OF AUDITOR'S RESULTS**

**Financial Statement**

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  No

Noncompliance material to financial statements noted?  Yes  No

**Federal Awards**

Internal control over major programs:

- Material Weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses?  Yes  No

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

Child Nutrition Cluster: Unmodified

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

Identification of major programs:

**CFDA**

**Name of Federal Program or Cluster**

10.553  
10.555  
10.559

Child Nutrition Cluster:  
School Breakfast program  
National School Lunch Program  
Summer Food Service Program

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

Auditee qualified as low risk auditee?  Yes  No



**BREITUNG TOWNSHIP SCHOOL DISTRICT**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the Year Ended June 30, 2025

(Continued)

**FINDINGS – FINANCIAL STATEMENT AUDIT**

**COMPLIANCE WITH LAWS AND REGULATIONS**

**MATERIAL WEAKNESS**

**Finding 2025-001**

**Statement of Condition:**

The District's General Fund incurred expenditures in excess of appropriations of \$1,686,736 related to instruction and supporting services.

**Criteria:**

Public Act 621 of 1978, as amended, provides that a District shall not incur expenditures in excess of amounts appropriated.

**Condition:**

The District is not in compliance with Public Act 621 of 1978, as amended, as described in the *Criteria* section above.

**Questioned Costs:**

\$1,757,872.

**Effect:**

The District is not in compliance with Public Act 621 of 1978, as amended.

**Cause:**

The District's General Fund incurred expenditures in excess of the amounts appropriated for instruction.

**Recommendation:**

The District should review budgeted amounts on a regular basis and amend the budget as necessary.

**Management's Response:**

The District will review budgeted amounts throughout the year and will amend the budget accordingly.



**BREITUNG TOWNSHIP SCHOOL DISTRICT**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the Year Ended June 30, 2025

(Continued)

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS  
AUDIT**

None

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

None





**ANDERSON, TACKMAN & COMPANY, P.L.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

*A Regional Firm with Offices throughout Michigan*

**Iron Mountain Office:**

Shane M. Ellison, CPA, PC - Principal  
Lynn M. Mott, MSA - Principal

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Michelle Christian, BSA - Senior

**Member of:**

Private Companies Practice Section  
American Institute of Certified  
Public Accountants

December 3, 2025

To the Board of Education  
Breitung Township School District

We have audited the schedule of expenditures of federal awards of the Breitung Township School District for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the *Uniform Guidance*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 3, 2025. Professional standards also require that we communicate to you the following information related to our audit.

**Significant Audit Findings**

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Breitung Township School District are described in Note 1 to the schedule of expenditures of federal awards. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by Breitung Township School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the schedule of expenditures of federal awards in the proper period.

The schedule of expenditures of federal awards disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no such misstatements.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the schedule of expenditures of federal awards or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 3, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Breitung Township School District 's schedule of expenditures of federal awards or a determination of the type of auditor's opinion that may be expressed on that schedule, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

This information is intended solely for the use of the Board of Education and management of the Breitung Township School District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

ANDERSON, TACKMAN & COMPANY, PLC

By: Shane M. Ellison, CPA, PC

By: 

Shane M. Ellison, President