

DICKINSON-IRON INTERMEDIATE
SCHOOL DISTRICT

REPORT ON FEDERAL FINANCIAL ASSISTANCE

For the Year Ended June 30, 2025

DICKINSON-IRON INTERMEDIATE 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
Dickinson-Iron Intermediate 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 financial statements of the governmental activities, each major fund, and the internal service fund information of the Dickinson-Iron Intermediate School District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Dickinson-Iron Intermediate 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 Dickinson-Iron Intermediate School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Dickinson-Iron Intermediate School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Dickinson-Iron Intermediate School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the 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. Given the limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Dickinson-Iron Intermediate School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



**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)

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 & Co. PLLC

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

December 3, 2025

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



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

Board of Education
Dickinson-Iron Intermediate School District
Kingsford, Michigan

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Dickinson-Iron Intermediate 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 Dickinson-Iron Intermediate School District's major federal programs for the year ended June 30, 2025. Dickinson-Iron Intermediate 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, Dickinson-Iron Intermediate School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct 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 Dickinson-Iron Intermediate School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Dickinson-Iron Intermediate School District's compliance with the compliance requirements referred to above

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Dickinson-Iron Intermediate 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 Dickinson-Iron Intermediate School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Dickinson-Iron Intermediate 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 Dickinson-Iron Intermediate School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Dickinson-Iron Intermediate School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Dickinson-Iron Intermediate School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.



**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
Dickinson-Iron Intermediate 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 Dickinson-Iron Intermediate 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 Dickinson-Iron Intermediate 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 Dickinson-Iron Intermediate 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 Dickinson-Iron Intermediate 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 SCHEULDE 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 Dickinson-Iron Intermediate 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





DICKINSON-IRON INTERMEDIATE 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 Receivable | Deferred Revenue | | | | Accrued / (Deferred) Revenue |
| GENERAL FUND | | | | | | | | |
| Flow Through - Michigan Department of Education | | | | | | | | |
| <u>Infant & Toddler</u> | 84.181A | | | | | | | |
| Source Project #2413402324 | | \$ 83,628 | \$ 62,515 | \$ - | \$ 83,628 | \$ - | \$ 62,515 | \$ - |
| Source Project #2413402425 | | 64,981 | - | - | - | 64,981 | 36,267 | 28,714 |
| | | <u>148,609</u> | <u>62,515</u> | <u>-</u> | <u>83,628</u> | <u>64,981</u> | <u>98,782</u> | <u>28,714</u> |
| <u>MV ARP Homeless II</u> | 84.425W | | | | | | | |
| Source Project #2110122122 (2324) | | 44,993 | 12,088 | - | 12,088 | 6,888 | 18,976 | - |
| <u>Section 11BB ARP GEER II</u> | 84.425V | | | | | | | |
| Source Project #2210372425 | | 1,323 | - | - | - | 1,323 | 1,323 | - |
| <u>ARP Section 31p - Trails</u> | 21.027 | | | | | | | |
| Source Project #2324252223 | | 892,857 | 267,857 | - | 267,857 | 401,786 | 669,643 | - |
| TOTAL MICHIGAN DEPARTMENT OF EDUCATION - GENERAL FUND | | \$ 1,087,782 | \$ 342,460 | \$ - | \$ 363,573 | \$ 474,978 | \$ 788,724 | \$ 28,714 |

The accompanying notes to the schedule of federal financial awards are an integral part of this statement.



DICKINSON-IRON INTERMEDIATE 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 Receivable | Deferred Revenue | | | | Accrued / (Deferred) Revenue |
| SPECIAL EDUCATION FUND | | | | | | | | |
| Flow Through - Michigan Department of Education | | | | | | | | |
| U.S. Department of Education | | | | | | | | |
| 94-142 Flow Through | | | | | | | | |
| Source Project #2304502223 | 84.027A | \$ 1,451,530 | \$ 339,842 | \$ - | \$ 1,233,800 | \$ 217,729 | \$ 557,571 | \$ - |
| Source Project #2404502324 | | 1,554,327 | 640,197 | - | 1,178,034 | 221,459 | 299,060 | 562,596 |
| Source Project #2504502425 | | 1,565,998 | - | - | - | 1,031,556 | - | 1,031,556 |
| | | <u>4,571,855</u> | <u>980,039</u> | <u>-</u> | <u>2,411,834</u> | <u>1,470,744</u> | <u>856,631</u> | <u>1,594,152</u> |
| General Supervision Grant | | | | | | | | |
| Source Project #2404932324 | 84.027A | 151,700 | 72,248 | - | 151,700 | - | 72,248 | - |
| Source Project #2404932425 | | 151,700 | - | - | - | 151,700 | 151,700 | - |
| | | <u>303,400</u> | <u>72,248</u> | <u>-</u> | <u>151,700</u> | <u>151,700</u> | <u>223,948</u> | <u>-</u> |
| 94-142 Pre-School | | | | | | | | |
| Source Project #2404602324 | 84.173A | 67,171 | 3,990 | - | 61,171 | - | 3,990 | - |
| Source Project #2404602425 | | 67,315 | - | - | - | 67,315 | 67,315 | - |
| | | <u>134,486</u> | <u>3,990</u> | <u>-</u> | <u>61,171</u> | <u>67,315</u> | <u>71,305</u> | <u>-</u> |
| TOTAL US DEPARTMENT AND MICH. DEPT OF EDUCATION | | <u>5,009,741</u> | <u>1,056,277</u> | <u>-</u> | <u>2,624,705</u> | <u>1,689,759</u> | <u>1,151,884</u> | <u>1,594,152</u> |
| Flow Through PCG | | | | | | | | |
| Medicaid Administrative Outreach Program | | | | | | | | |
| 2023/2024 | 93.778A | 80,209 | 18,854 | - | 80,209 | - | 18,854 | - |
| 2024/2025 | | 103,717 | - | - | - | 103,717 | 71,501 | 32,216 |
| | | <u>183,926</u> | <u>18,854</u> | <u>-</u> | <u>80,209</u> | <u>103,717</u> | <u>90,355</u> | <u>32,216</u> |
| TOTAL SPECIAL EDUCATION FUND | | <u>\$ 5,193,667</u> | <u>\$ 1,075,131</u> | <u>\$ -</u> | <u>\$ 2,704,914</u> | <u>\$ 1,793,476</u> | <u>\$ 1,242,239</u> | <u>\$ 1,626,368</u> |

The accompanying notes to the schedule of federal financial awards are an integral part of this statement.



DICKINSON-IRON INTERMEDIATE 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 Receivable | Deferred Revenue | | | | Accrued / (Deferred) Revenue |
| <u>TECHNICAL EDUCATION FUND</u> | | | | | | | | |
| <u>Flow Through - Delta-Schoolcraft ISD</u> | | | | | | | | |
| <u>Carl Perkins</u> | 84.048A | | | | | | | |
| 2023/2024 | | \$ 75,688 | \$ 35,907 | \$ - | \$ 75,688 | \$ - | \$ 35,907 | \$ - |
| 2024/2025 | | 56,703 | - | - | - | 56,703 | 26,273 | 30,430 |
| | | <u>132,391</u> | <u>35,907</u> | <u>-</u> | <u>75,688</u> | <u>56,703</u> | <u>62,180</u> | <u>30,430</u> |
| TOTAL TECHNICAL EDUCATION FUND | | \$ 132,391 | \$ 35,907 | \$ - | \$ 75,688 | \$ 56,703 | \$ 62,180 | \$ 30,430 |
| <u>EARLY CHILDHOOD EDUCATION FUND</u> | | | | | | | | |
| <u>Flow Through - Michigan</u> | | | | | | | | |
| <u>Department of Education</u> | | | | | | | | |
| <u>U.S. Department of Agriculture</u> | | | | | | | | |
| <u>CACFP Meals</u> | 10.558A | \$ 119,451 | \$ - | \$ - | \$ - | \$ 120,905 | \$ 119,451 | \$ 1,454 |
| <u>CACFP Emergency Operation Reimbursement</u> | 10.558A | 17,799 | - | 17,799 | - | - | - | (17,799) |
| | | <u>137,250</u> | <u>-</u> | <u>17,799</u> | <u>-</u> | <u>120,905</u> | <u>119,451</u> | <u>(16,345)</u> |
| <u>Flow Through Health and Human Services</u> | | | | | | | | |
| HEADSTART 05CH011123-05-00 | 93.600B | 3,209,801 | 448,451 | - | 3,209,801 | - | 448,451 | - |
| HEADSTART 05CH012662-01 | 93.600B | 3,284,462 | - | - | - | 3,249,281 | 2,206,531 | 1,042,750 |
| | | <u>6,494,263</u> | <u>448,451</u> | <u>-</u> | <u>3,209,801</u> | <u>3,249,281</u> | <u>2,654,982</u> | <u>1,042,750</u> |
| TOTAL EARLY CHILDHOOD EDUCATION FUND | | \$ 6,631,513 | \$ 448,451 | \$ 17,799 | \$ 3,209,801 | \$ 3,370,186 | \$ 2,774,433 | \$ 1,026,405 |
| TOTAL ALL FUNDS FEDERAL FINANCIAL AWARDS | | \$ 13,045,353 | \$ 1,901,949 | \$ 17,799 | \$ 6,353,976 | \$ 5,695,343 | \$ 4,867,576 | \$ 2,711,917 |

The accompanying notes to the schedule of federal financial awards are an integral part of this statement.



DICKINSON-IRON INTERMEDIATE SCHOOL DISTRICT

SCHEDULE OF FEDERAL AWARDS PROVIDED TO SUBRECIPIENTS

For the Year Ended June 30, 2025

| Awarding Agency/ Award Description | Federal Catalog Number | Subrecipient Grant Award Amount | July 1, 2023 | | Prior Year Expenditures | Current Year Transfers | Amounts Reported By Subrecipient | June 30, 2024 |
|--|------------------------------|---------------------------------------|------------------------|--------------------------|----------------------------|---------------------------|--|-------------------------------------|
| | | | Due To Subrecipient | Due From Subrecipient | | | | Due To / Due (From) Subrecipient |
| <u>SPECIAL EDUCATION FUND</u> | | | | | | | | |
| <u>U.S. Department of Education</u> | | | | | | | | |
| <u>94-142 Flow Through</u> | | | | | | | | |
| Source Project #2404502324 | | | | | | | | |
| <u>Subrecipient</u> | | | | | | | | |
| Breitung Township Schools - 23-24 | | 105,750 | 15,189 | - | - | 15,189 | - | - |
| Breitung Township Schools - 24-25 | | 104,000 | - | - | - | 104,000 | 104,000 | - |
| Forest Park Schools | | 30,000 | - | - | - | 30,000 | 30,000 | - |
| Iron Mountain Public Schools | | 40,000 | - | - | - | 32,920 | 40,000 | 7,080 |
| North Dickinson Schools | | 18,750 | - | - | - | 18,750 | 18,750 | - |
| Norway Vulcan Schools | | 25,000 | - | - | - | 25,000 | 25,000 | - |
| West Iron County Schools | | 49,250 | - | - | - | 49,250 | 49,250 | - |
| Total Provided to Subrecipients | | \$ 372,750 | \$ 15,189 | \$ - | \$ - | \$ 275,109 | \$ 267,000 | \$ 7,080 |

The accompanying notes to the schedule of federal financial awards are an integral part of this statement.

DICKINSON-IRON INTERMEDIATE 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 Dickinson-Iron Intermediate 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 the Recipient Entitlement Balance Report and other district records. Spoilage or 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 – GRANTS SECTION AUDITORS' REPORT

Management has utilized the Grant Auditor Report from CMS in preparing the Schedule of Expenditures of Federal Awards.

NOTE 5 – INDIRECT COST RATE

Dickinson-Iron Intermediate School District has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 6 – 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.



DICKINSON-IRON INTERMEDIATE 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:

Head Start: 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

Special Education Cluster (IDEA):

84.027
84.173

Special Education Grants to States
Special Education Preschool Grants

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

Auditee qualified as low risk auditee? Yes No



DICKINSON-IRON INTERMEDIATE SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2025

(Continued)

FINDINGS – FINANCIAL STATEMENT AUDIT

None

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

Michelle Christian, BSA - Senior

Member of:

Private Companies Practice Section
American Institute of Certified
Public Accountants

December 3, 2025

To the Board of Education
Dickinson-Iron Intermediate School District

We have audited the schedule of expenditures of federal awards of the Dickinson-Iron Intermediate 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 Dickinson-Iron Intermediate 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 Dickinson-Iron Intermediate 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 Dickinson-Iron Intermediate 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 Dickinson-Iron Intermediate 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