

**MONTCALM AREA INTERMEDIATE
SCHOOL DISTRICT**

**ADDITIONAL REPORTS REQUIRED
BY UNIFORM GUIDANCE**

YEAR ENDED JUNE 30, 2025

TABLE OF CONTENTS

Page

INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE1

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE..... 2-4

Schedule of Expenditures of Federal Awards 5-7

Schedule of Expenditures of Federal Awards Pass-through Amounts..... 8-9

Notes to Schedule of Expenditures of Federal Awards10-11

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*12-13

SCHEDULE OF FINDINGS AND QUESTIONED COSTS 14

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS 15



2425 E. Grand River Ave.,
Suite 1, Lansing, MI 48912
☎ 517.323.7500
📠 517.323.6346

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

To the Board of Education
Montcalm Area Intermediate School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Montcalm Area Intermediate School District (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated October 13, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 13, 2025.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maner Costerisan PC

December 4, 2025



2425 E. Grand River Ave.,
Suite 1, Lansing, MI 48912

☎ 517.323.7500

📠 517.323.6346

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

To the Board of Education
Montcalm Area Intermediate School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Montcalm Area 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 Montcalm Area Intermediate School District's major federal programs for the year ended June 30, 2025. Montcalm Area 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, Montcalm Area Intermediate School District's 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 Montcalm Area Intermediate School District's 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 Montcalm Area 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 Montcalm Area Intermediate School District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Montcalm Area 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 Montcalm Area 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 Montcalm Area 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 Montcalm Area 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 Montcalm Area Intermediate School District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Maney Costeiran PC

December 4, 2025

**MONTCALM AREA INTERMEDIATE SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/Program Title/ Pass-Through Grantor's Number	Federal Assistance Listing Number	Approved Grant Award Amount	Accrued (Unearned) Revenue 7/1/2024	Prior Year Expenditures (Memo Only)	Adjustments	Current Year Expenditures	Current Year Cash Receipts	Accrued (Unearned) Revenue 6/30/2025	Current Year Cash Transferred to Subrecipient
<u>U.S. Department of Education</u>									
Passed through Michigan Department of Education									
Special Education Cluster									
Special Education Grants to States									
240450 23-24	84.027A	\$ 3,742,121	\$ 2,027,648	\$ 3,274,801	\$ -	\$ 467,320	\$ 2,494,968	\$ -	\$ -
240493 23-24	84.027A	172,600	74,806	172,600	-	-	74,806	-	-
250450 24-25	84.027A	3,751,883	-	-	-	3,256,547	2,025,568	1,230,979	21,960
250493 24-25	84.027A	172,600	-	-	-	172,600	138,654	33,946	-
Total ALN 84.027		7,839,204	2,102,454	3,447,401	-	3,896,467	4,733,996	1,264,925	21,960
Special Education Preschool Grants									
240460 23-24	84.173A	113,551	105,232	113,551	-	-	105,232	-	68,089
250460 24-25	84.173A	113,671	-	-	-	113,671	3,345	110,326	110,326
Total ALN 84.173		227,222	105,232	113,551	-	113,671	108,577	110,326	178,415
Total Special Education Cluster		8,066,426	2,207,686	3,560,952	-	4,010,138	4,842,573	1,375,251	200,375
Special Education - Grants for Infants and Families									
241340 23-24	84.181A	127,566	55,841	127,566	-	-	55,841	-	-
251340 24-25	84.181A	129,841	-	-	-	129,841	103,331	26,510	-
Total ALN 84.181		257,407	55,841	127,566	-	129,841	159,172	26,510	-
Education for Homeless Children and Youth									
242320 2324	84.196	97,036	31,630	54,701	-	16,409	48,039	-	-
252320 2425	84.196	122,914	-	-	-	53,880	37,995	15,885	-
Total ALN 84.196		219,950	31,630	54,701	-	70,289	86,034	15,885	-
Education Stabilization Fund									
211012 2122	84.425W	8,711	339	1,337	-	-	339	-	-
211013 2223	84.425W	219,681	28,375	63,762	-	120,339	148,714	-	68,984
221037 2324	84.425V	3,366	-	-	-	3,366	3,366	-	-
Total ALN 84.425		231,758	28,714	65,099	-	123,705	152,419	-	68,984

The accompanying notes are an integral part of this schedule.

**MONTCALM AREA INTERMEDIATE SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/Program Title/ Pass-Through Grantor's Number	Federal Assistance Listing Number	Approved Grant Award Amount	Accrued (Unearned) Revenue 7/1/2024	Prior Year Expenditures (Memo Only)	Adjustments	Current Year Expenditures	Current Year Cash Receipts	Accrued (Unearned) Revenue 6/30/2025	Current Year Cash Transferred to Subrecipient
<u>U.S. Department of Education (continued)</u>									
Passed through Gratiot-Isabella RESD									
Career and Technical Education - Basic Grants to States									
243520-251210	84.048A	\$ 213,458	\$ 53,779	\$ 212,708	\$ -	\$ -	\$ 53,779	\$ -	\$ -
253520-251210	84.048A	192,625	-	-	-	191,549	175,735	15,814	-
Total ALN 84.048		406,083	53,779	212,708	-	191,549	229,514	15,814	-
Passed through the Michigan Department of Education									
Title 1 Regional Assistance Grant									
241570 23-24	84.010A	257,644	161,366	167,963	-	20,375	181,741	-	(12,700)
251570 24-25	84.010A	143,356	-	-	-	75,131	9,315	65,816	-
Total ALN 84.010A		401,000	161,366	167,963	-	95,506	191,056	65,816	(12,700)
Total U.S. Department of Education		9,582,624	2,539,016	4,188,989	-	4,621,028	5,660,768	1,499,276	256,659
<u>U.S. Department of Health and Human Services</u>									
Direct Programs									
Drug Free Communities Support Program Grants									
DFC - 2122	93.276	224,618	18,214	273,245	-	141,048	140,942	18,320	-
Passed through Michigan Department of Community Health									
Medicaid Cluster									
Medical Assistance Program	93.778	256,329	-	-	-	256,329	256,329	-	-
Passed through Michigan Department of Education									
Every Student Succeeds Act/Preschool Development Grants									
233972 PDGB5	93.434	44,575	-	44,575	44,575	-	44,575	-	-
Passed through Mid-Michigan District Health Department									
COVID-19 Epidemiology & Laboratory Capacity for									
Infectious Diseases (ELC) - HRA									
COVID-19 HRA Grant	93.323	127,000	76,493	175,102	-	-	76,493	-	-
COVID-19 HRA Grant	93.323	137,121	-	-	-	137,121	137,121	-	6,983
Total ALN 93.323		264,121	76,493	175,102	-	137,121	213,614	-	6,983
Total U.S. Department of Health and Human Services		789,643	94,707	492,922	44,575	534,498	655,460	18,320	6,983

The accompanying notes are an integral part of this schedule.

**MONTCALM AREA INTERMEDIATE SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

Federal Grantor/Program Title	Federal Assistance Listing Number	Approved Grant Award Amount	Accrued (Unearned) Revenue 7/1/2024	Prior Year Expenditures (Memo Only)	Adjustments	Current Year Expenditures	Current Year Cash Receipts	Accrued (Unearned) Revenue 6/30/2025	Current Year Cash Transferred to Subrecipient
<u>U.S. Department of Treasury</u>									
Passed through Michigan Department of Education									
COVID-19 Coronavirus State and Local Fiscal Recovery Funds									
ARP Trails Program									
232425 22-23	21.027	\$ 892,857	\$ -	\$ 401,786	\$ 267,857	\$ 401,786	\$ 267,857	\$ 401,786	\$ 401,786
Filter First Grant Program									
242426-FFHH24	21.027	440	-	-	-	434	-	434	-
Total ALN 21.027		893,297	-	401,786	267,857	402,220	267,857	402,220	401,786
Total U.S. Department of Treasury		893,297	-	401,786	267,857	402,220	267,857	402,220	401,786
Total Federal Awards		<u>\$ 11,265,564</u>	<u>\$ 2,633,723</u>	<u>\$ 5,083,697</u>	<u>\$ 312,432</u>	<u>\$ 5,557,746</u>	<u>\$ 6,584,085</u>	<u>\$ 1,919,816</u>	<u>\$ 665,428</u>

The accompanying notes are an integral part of this schedule.

**MONTCALM AREA INTERMEDIATE SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
PASS-THROUGH AMOUNTS
FOR THE YEAR ENDED JUNE 30, 2025**

Federal Grantor/Program Title/Subrecipient Name	Grant/Project Number	Federal Assistance Listing Number	Award Amount	Due to Subrecipient 7/1/2024	Subrecipient Current Year Expenditures	Current Year Cash Transferred to Subrecipient	Due to Subrecipient 6/30/2025
<u>U.S. Department of Education</u>							
Passed through Michigan Department of Education							
Special Education Cluster							
Special Education Grants to States							
Success Virtual Learning	250450-2425	84.027A	\$ 21,960	\$ -	\$ 21,960	\$ 21,960	\$ -
Special Education Preschool Grants							
Greenville Public Schools	240460-2324	84.173X	68,089	68,089	-	68,089	-
Tri County Area Schools	250460-2425	84.173X	41,790	-	41,790	41,790	-
Greenville Public Schools	250460-2425	84.173X	68,536	-	68,536	68,536	-
Total Special Education Preschool Grants			178,415	68,089	110,326	178,415	-
Total Special Education Cluster			200,375	68,089	132,286	200,375	-
Title I Regional Assistance Grant							
Vestaburg Community School	241570-2324	84.010	35,900	-	(12,700)	(12,700)	-
Education Stabilization Fund							
ARP Homeless II							
Ashley Community Schools	211013-2223	84.425W	3,874	-	3,874	3,874	-
Lakeview Community Schools	211013-2223	84.425W	4,775	-	4,775	4,775	-
Saranac Community Schools	211013-2223	84.425W	4,164	-	4,164	4,164	-
Beal City Public Schools	211013-2223	84.425W	5,978	-	5,978	5,978	-
Belding Area Schools	211013-2223	84.425W	8,185	-	8,185	8,185	-
Carson City Crystal Area Schools	211013-2223	84.425W	1,868	-	1,868	1,868	-
Greenville Public Schools	211013-2223	84.425W	5,395	-	5,395	5,395	-
Ionia Public Schools	211013-2223	84.425W	17,858	-	17,858	17,858	-
Shepherd Public Schools	211013-2223	84.425W	7,771	-	7,771	7,771	-
Renaissance Public School Academy	211013-2223	84.425W	5,789	-	5,789	5,789	-
Ithaca Public Schools	211013-2223	84.425W	3,147	-	3,147	3,147	-
Central Montcalm Public Schools	211013-2223	84.425W	180	-	180	180	-
Total ARP Homeless II			68,984	-	68,984	68,984	-

The accompanying notes are an integral part of this schedule.

**MONTCALM AREA INTERMEDIATE SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
PASS-THROUGH AMOUNTS
FOR THE YEAR ENDED JUNE 30, 2025**

Federal Grantor/Program Title/Subrecipient Name	Grant/Project Number	Federal Assistance Listing Number	Award Amount	Due to Subrecipient 7/1/2024	Subrecipient Current Year Expenditures	Current Year Cash Transferred to Subrecipient	Due to Subrecipient 6/30/2025
<u>U.S. Department of Education (continued)</u>							
Passed through Mid Michigan Health Department							
HRA Grant							
Central Montcalm Public Schools	COVID-19 HRA Grant	93.323	\$ 1,545	\$ -	\$ 1,545	\$ 1,545	\$ -
Montabella Community Schools	COVID-19 HRA Grant	93.323	5,438	-	5,438	5,438	-
Total HRA Grant			6,983	-	6,983	6,983	-
Total U.S. Department of Education			312,242	68,089	195,553	263,642	-
<u>U.S. Department of Treasury</u>							
Passed through Michigan Department of Education							
COVID-19 Coronavirus State and Local Fiscal Recovery Funds							
ARP Trails Program	232425-2223	21.027	401,786	-	401,786	401,786	-
Total Federal Awards Pass-through Amounts			\$ 714,028	\$ 68,089	\$ 597,339	\$ 665,428	\$ -

The accompanying notes are an integral part of this schedule.

**MONTCALM AREA INTERMEDIATE SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Montcalm Area Intermediate School District under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Montcalm Area Intermediate School District, it is not intended to and does not present the financial position or changes in net position of Montcalm Area Intermediate School District.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts (if any) shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available. Montcalm Area Intermediate School District has elected to not use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Management has utilized the NexSys Cash Management System and the Grant Auditor Report in preparing the Schedule of Expenditures of Federal Awards.

NOTE 3 - RECONCILING WITH AUDITED FINANCIAL STATEMENTS

Federal expenditures are reported as revenue in the following funds in the financial statements:

General fund	\$ 1,056,202
Special education fund	4,398,741
Career technical education fund	<u>194,091</u>
Federal revenue per financial statements	5,649,034
Less: federal revenue not subject to uniform guidance	(86,780)
Less: federal QZAB interest subsidy	<u>(4,508)</u>
Total federal expenditures	<u><u>\$ 5,557,746</u></u>

NOTE 4 - SUBRECIPIENTS

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, Montcalm Area Intermediate School District provided federal awards to subrecipients reported in the schedule of pass-through amounts.

**MONTCALM AREA INTERMEDIATE SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 5 - ADJUSTMENTS

Adjustments were made for Assistance Listings #93.434 (\$44,575) and #21.027 (\$267,857) for prior year federal expenditures incurred but not reported on the prior year SEFA.



2425 E. Grand River Ave.,
Suite 1, Lansing, MI 48912

☎ 517.323.7500

📠 517.323.6346

**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***

To the Board of Education
Montcalm Area Intermediate School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Montcalm Area Intermediate School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Montcalm Area Intermediate School District's basic financial statements, and have issued our report thereon dated October 13, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Montcalm Area 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 Montcalm Area Intermediate School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Montcalm Area 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 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 Montcalm Area Intermediate School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

Maney Costeiran PC

October 13, 2025

**MONTCALM AREA INTERMEDIATE SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued based on financial statements prepared in accordance with generally accepted accounting principles:

Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? _____ Yes X No

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 weakness(es)? _____ Yes X None reported

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

Unmodified

Any audit findings disclosed that are required to be reported with Title 2 CFR Section 200.516(a)? _____ Yes X No

Identification of major programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.027, 84.173	Special Education Cluster

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 Findings

None

Section III - Federal Award Findings and Questioned Costs

None

**MONTCALM AREA INTERMEDIATE SCHOOL DISTRICT
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED JUNE 30, 2025**

There were no audit findings in the previous year.