Calhoun Intermediate School District

Federal Awards Supplemental Information
June 30, 2026

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Calhoun Intermediate School District

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

Independent Auditor's Report

To the Board of Education
Calhoun Intermediate School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Calhoun Intermediate School District (the "Intermediate School District") as of and for the year ended June 30, 2026 and the related notes to the financial statements, which collectively comprise the Intermediate School District's basic financial statements. We issued our report thereon dated October 6, 2026, which contained an unmodified opinion on the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 6, 2026.

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis, as required by the 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

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October 6, 2026

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

Independent Auditor's Report

To Management and the Board of Education
Calhoun Intermediate School District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Calhoun Intermediate School District (the "Intermediate School District") as of and for the year ended June 30, 2026 and the related notes to the financial statements, which collectively comprise the Intermediate School District's basic financial statements, and have issued our report thereon dated October 6, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 the Intermediate School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 Intermediate School District's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

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To Management and the Board of Education
Calhoun Intermediate School District

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Intermediate School District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Intermediate School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

October 6, 2026

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

Independent Auditor's Report

To the Board of Education
Calhoun Intermediate School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Calhoun Intermediate School District's (the "Intermediate School District") compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the Intermediate School District's major federal program for the year ended June 30, 2026. The Intermediate School District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Intermediate School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2026.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the 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 the 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 the Intermediate School District's federal program.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Intermediate School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the 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 the 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 the 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.

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To the Board of Education
Calhoun Intermediate School District

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

October 6, 2026

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Calhoun Intermediate School District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2026

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2025	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2026	Current Year Cash Transferred to Subrecipients
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
Noncash Assistance (Commodities) - National School Lunch Program										
Entitlement Commodities 2025-2026	N/A	10.555	$ 11,108	$ -	$ -	$ -	$ 11,108	$ 11,108	$ -	$ -
Cash Assistance:										
School Breakfast Program:										
2024-2025	251970	10.553	55,126	47,561	1,576	-	9,141	7,565	-	-
2025-2026	261970	10.553	38,998	-	-	-	36,950	38,998	2,048	-
Total School Breakfast Program		10.553	94,124	47,561	1,576	-	46,091	46,563	2,048	-
National School Lunch Program:										
2024-2025	251960	10.555	84,506	72,331	1,995	-	14,170	12,175	-	-
2025-2026	261960	10.555	61,304	-	-	-	57,980	61,304	3,324	-
Total National School Lunch Program		10.555	145,810	72,331	1,995	-	72,150	73,479	3,324	-
Total Child Nutrition Cluster			251,042	119,892	3,571	-	129,349	131,150	5,372	-
Special Education Cluster - U.S. Department of Education:										
Special Education Grants to States - Passed through the Michigan Department of Education - IDEA:										
IDEA Flowthrough-Project number 250450/24-25	250450/24-25	84.027A	6,492,467	6,492,467	1,078,948	-	1,078,948	-	-	-
IDEA Flowthrough-Project number 260450/25-26	260450/25-26	84.027A	6,264,333	-	-	-	5,657,439	6,264,333	606,894	-
IDEA Flowthrough-Project number 260470/2D33	260470/2D33	84.027A	18,297	-	-	-	18,297	18,297	-	-
IDEA Flowthrough-Project number 250493/24-25	250493/24-25	84.027A	183,700	183,700	11,695	-	11,695	-	-	-
IDEA Flowthrough-Project number 260493/25-26	260493/25-26	84.027A	183,700	-	-	-	169,401	183,700	14,299	-
Total IDEA		84.027A	13,142,497	6,676,167	1,090,643	-	6,935,780	6,466,330	621,193	-
Special Education Preschool Grants - Preschool Initiative:										
IDEA Preschool-Project number 250460/24-25	250460/24-25	84.173A	149,202	149,202	16,681	-	16,681	-	-	-
IDEA Preschool-Project number 260460/25-26	260460/25-26	84.173A	147,195	-	-	-	138,350	147,196	8,846	-
Total Preschool Initiative		84.173A	296,397	149,202	16,681	-	155,031	147,196	8,846	-
Total Special Education Cluster			13,438,894	6,825,369	1,107,324	-	7,090,811	6,613,526	630,039	-
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Michigan Department of Community Health - Grants to States for Medicaid - Medicaid Claims - Outreach	N/A	93.778	756,640	-	-	-	756,640	756,640	-	-
Supplemental Nutritional Assistance Program Cluster - U.S Department of Agriculture - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Passed through the Michigan Department of Human Resources - Michigan Fitness Foundation (MFF) - SNAP-Ed/SPLASH E20244636-00	E20244636-00/FY25	10.561	360,000	269,713	52,769	-	141,892	89,123	-	-
Total cluster programs			14,806,576	7,214,974	1,163,664	-	8,118,692	7,590,439	635,411	-

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See notes to schedule of expenditures of federal awards.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2026

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2025	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2026	Current Year Cash Transferred to Subrecipients
Other federal awards:										
U.S. Department of Education:										
Passed through the Michigan Association of Intermediate School Administrators (MAISA) Title I - Grants to Local Educational Agencies - Technical Assistance Grant - Project number 251580-2425TAG	251580-2425TAG	84.010	$ 8,000,000	$ 2,417,099	$ 438,981	$ -	$ 5,457,276	$ 5,018,295	$ -	$ -
Passed through the Michigan Department of Education - Title I - Regional Assistance Grant:										
Project number 251570/24-25	251570/24-25	84.010	631,433	505,068	124,996	-	231,324	106,328	-	-
Project number 261570/25-26	261570/25-26	84.010	687,163	-	-	-	448,770	564,373	115,603	115,893
Total Title I - Regional Assistance Grant		84.010	1,318,596	505,068	124,996	-	680,094	670,701	115,603	115,893
Total Title I - Technical and Regional Assistance Grant		84.010	9,318,596	2,922,167	563,977	-	6,137,370	5,688,996	115,603	115,893
Vocational Education - Career and Technical Education - Basic Grants to States (Perkins II):										
Project number 253480/251201	253480/251201	84.048	50,000	-	-	-	47,500	50,000	2,500	-
Project number 253520/251221	253520/251221	84.048	517,938	517,938	77,618	-	77,618	-	-	-
Project number 263520/261221	263520/261221	84.048	463,887	-	-	-	454,789	463,887	9,098	182,988
Total Vocational Education - Basic Grants to States (Perkins II)		84.048	1,031,825	517,938	77,618	-	579,907	513,887	11,598	182,988
Special Education - Grants for Infants and Families - Early Intervention Services (IDEA):										
Early On - Project number 251340/24-25	251340/24-25	84.181	202,252	202,252	12,265	-	12,265	-	-	-
Early On - Project number 261340/25-26	261340/25-26	84.181	201,471	-	-	-	149,528	167,737	18,209	-
Total Early Intervention Services (IDEA)		84.181	403,723	202,252	12,265	-	161,793	167,737	18,209	-
Title I State Agency Program for Neglected and Delinquent Children and Youth, Part D:										
Project number 251700/2425	251700/2425	84.013	105,449	105,449	18,452	-	18,452	-	-	-
Project number 261700/2526	261700/2526	84.013	45,204	-	-	-	33,225	45,204	11,979	-
Total Title I, Part D		84.013	150,653	105,449	18,452	-	51,677	45,204	11,979	-
Title III English Language Acquisition State Grants, Part A:										
Project number 250580/2425	250580/2425	84.365A	117,564	52,658	7,352	-	7,902	550	-	-
Project number 260580/2526	260580/2526	84.365A	173,392	-	-	-	106,937	108,186	1,249	-
Total Title III English Language Acquisition State Grants, Part A		84.365A	290,956	52,658	7,352	-	114,839	108,736	1,249	-
Total U.S. Department of Education noncluster			11,195,753	3,800,464	679,664	-	7,045,586	6,524,560	158,638	298,881

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See notes to schedule of expenditures of federal awards.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2026

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2025	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2026	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
Community Based Child Abuse Prevention Grants (CBCAP) - Passed through the Michigan Department of Health and Human Services:										
Programs CTFDS E20252385-00	E20252385-00	93.590	$ 88,300	$ 66,225	$ -	$ -	$ 22,075	$ 22,075	$ -	$ -
Programs CTFDS E20250940-00	E20250940-00	93.590	112,820	83,450	9,457	-	38,827	29,370	-	-
Total Children's Trust Fund		93.590	201,120	149,675	9,457	-	60,902	51,445	-	-
U.S. Department of Agriculture Food and Nutrition Services - Passed through the Michigan Department of Education:										
Child and Adult Care Food Program - Meals 251920	251920	10.558	300,940	284,676	39,468	-	105,963	66,495	-	56,520
Child and Adult Care Food Program - Cash in Lieu 252010	252010	10.558	17,835	17,167	2,323	-	6,084	3,765	-	3,766
Child and Adult Care Food Program - Meals 261920	261920	10.588	300,970	-	-	-	280,383	300,970	20,587	255,826
Child and Adult Care Food Program - Cash in Lieu 262010	262010	10.558	17,290	-	-	-	16,305	17,290	985	17,290
Total Child and Adult Care Food Program Meals		10.558	637,035	301,843	41,791	-	408,735	388,520	21,572	333,402
U.S. Department of the Treasury - Passed through the Michigan Department of Education - COVID-19 Coronavirus State and Local Fiscal Recovery Fund (ARP Trails Program)	232425 22-23	21.027	781,643	401,786	-	-	112,000	112,000	-	-
Total noncluster programs			12,815,551	4,653,768	730,912	-	7,627,223	7,076,525	180,210	632,283
Total federal awards			**$ 27,622,127**	**$ 11,868,742**	**$ 1,894,576**	**$ -**	**$ 15,745,915**	**$ 14,666,964**	**$ 815,621**	**$ 632,283**

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See notes to schedule of expenditures of federal awards.

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2026

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Calhoun Intermediate School District (the "Intermediate School District") under programs of the federal government for the year ended June 30, 2026. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Intermediate School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Intermediate School District.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, as outlined in the *Compliance Supplement*.

Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The pass-through entity identifying numbers are presented where available.

The Intermediate School District has elected not to use the *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Note 3 - Grant Auditor Report

Management has utilized the Michigan Department of Education NexSys Grant Auditor Report (GAR) in preparing the schedule of expenditures of federal awards. Differences, if any, between the GAR and the schedule of expenditures of federal awards relate to the timing of payments and the fiscal year in which the payments relate.

Note 4 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance and is reported on the schedule of expenditures of federal awards.

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Note 5 - Federal Awards Provided to Subrecipients

The expenditures related to federal awards provided to subrecipients for the year ended June 30, 2026 are as follows:

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Current Year Cash Transferred to Subrecipient
Vocational Education - Career and Technical Education - Basic Grants to States (Perkins III) 263520/261221:		
Barry Intermediate School District	84.048	$ 87,840
Branch Intermediate School District		95,148
Total Vocational Education - Career and Technical Education - Basic Grants to States (Perkins III) 263520/261221		182,988
Title I - Regional Assistance Grant - 251570/2526:		
Battle Creek Public Schools	84.010	60,005
Calhoun Community High School		54,631
Marshall Public Schools		1,257
Total Title I - Regional Assistance Grant - 251570/2526		115,893
Child and Adult Care Food Program - 251920:		
Catching the Dream	10.558	5,209
Community Unlimited		9,137
Families First		211
Garden of Dreams		16,594
Kingdom Builders		359
New Harvest		5,053
Take a Break		8,449
Voces		3,245
Woodlawn Preschool		8,263
Total Child and Adult Care Food Program - 251920		56,520
Child and Adult Care Food Program - 252010:		
Catching the Dream	10.558	423
Community Unlimited		850
Families First		16
Garden of Dreams		965
Kingdom Builders		21
New Harvest		288
Take a Break		522
Voces		219
Woodlawn Preschool		462
Total Child and Adult Care Food Program - 252010		3,766
Child and Adult Care Food Program - 261920:		
Catching the Dream	10.558	29,416
Community Unlimited		68,380
Families First		11,454
Garden of Dreams		50,521
Kingdom Builders		2,205
New Harvest		22,184
Take a Break		30,228
Voces		14,085
Woodlawn Preschool		27,353
Total Child and Adult Care Food Program - 261920		255,826

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Note 5 - Federal Awards Provided to Subrecipients (Continued)

Program Title/Project Number/Subrecipient Name	Assistance Listing Number	Current Year Cash Transferred to Subrecipient
Child and Adult Care Food Program - 262010:		
Catching the Dream	10.558	$ 2,217
Community Unlimited		6,228
Families First		619
Garden of Dreams		2,833
Kingdom Builders		151
New Harvest		1,204
Take a Break		1,666
Voces		821
Woodlawn Preschool		1,551
Total Child and Adult Care Food Program - 262010		17,290
Total		$ 632,283

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Calhoun Intermediate School District

Schedule of Findings and Questioned Costs

Year Ended June 30, 2026

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
• Material weakness(es) identified?	____ Yes	X No	
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	____ Yes	X None reported	
Noncompliance material to financial statements noted?	____ Yes	X None reported	

Federal Awards

Internal control over major programs:			
• Material weakness(es) identified?	____ Yes	X No	
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	____ Yes	X None reported	
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?	____ Yes	X No	

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
84.010	Title I - Regional and Technical Assistance Grant	Unmodified

Dollar threshold used to distinguish between type A and type B programs:	$1,000,000		
Auditee qualified as low-risk auditee?	X Yes	____ No	

Section II - Financial Statement Audit Findings

Reference Number	Finding
Current Year	None

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
Current Year	None	

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