

**EASTERN UPPER PENINSULA  
INTERMEDIATE SCHOOL DISTRICT**  
**Chippewa, Mackinac, Luce, and Schoolcraft Counties, Michigan**

Additional Reports Required by  
the Uniform Guidance

For the year ended June 30, 2022

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## **EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT**

For the year ended June 30, 2022

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**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***

October 11, 2022

The Board of Education  
Eastern Upper Peninsula Intermediate School District  
Chippewa, Mackinac, Luce, and Schoolcraft Counties, Michigan

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, the business-type activities, each major fund, and the aggregate remaining fund information of Eastern Upper Peninsula Intermediate School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Eastern Upper Peninsula Intermediate School District's basic financial statements, and have issued our report thereon dated October 11, 2022.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Eastern Upper Peninsula Intermediate School District's internal control over financial reporting (internal control) to determine the 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 Eastern Upper Peninsula Intermediate School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Eastern Upper Peninsula 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 have not been identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Eastern Upper Peninsula 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.



Certified Public Accountants  
Grand Rapids, Michigan

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

October 11, 2022

The Board of Education  
Eastern Upper Peninsula Intermediate School District  
Chippewa, Mackinac, Luce, and Schoolcraft Counties, Michigan

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

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

We have audited Eastern Upper Peninsula 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 Eastern Upper Peninsula Intermediate School District's major federal programs for the year ended June 30, 2022. Eastern Upper Peninsula 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, Eastern Upper Peninsula Intermediate School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***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 Eastern Upper Peninsula 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 Eastern Upper Peninsula 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 Eastern Upper Peninsula 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 Eastern Upper Peninsula 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 Eastern Upper Peninsula 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 Eastern Upper Peninsula 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 Eastern Upper Peninsula 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 Eastern Upper Peninsula 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.

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Eastern Upper Peninsula Intermediate School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise of Eastern Upper Peninsula Intermediate School District's basic financial statements. We issued our report thereon dated October 11, 2022, 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 basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes 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 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.



Certified Public Accountants  
Grand Rapids, Michigan



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## ***SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS***

### **EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT**

For the year ended June 30, 2022

<b>Federal Grantor Pass Through Grantor Program Title Grant Number</b>	<b>Federal CFDA Number</b>	<b>Approved Grant Award Amount</b>
<b>U.S. Department of Agriculture</b>		
Direct Awards:		
Supplemental Nutrition Assistance Program (SNAP-ED):	10.561	
FY21 EUPISD		\$ 175,000
FY22 EUPISD		<u>238,834</u>
Total Supplemental Nutrition Assistance Program		<u>413,834</u>
Pandemic EBT Administrative Costs:	10.649	
210980 2021		<u>614</u>
<b>U. S. Department of Education</b>		
Rural Education Achievement Program:	84.358A	
S358A204732		18,904
S358A204732		<u>21,992</u>
Total Rural Education Achievement Program		<u>40,896</u>
<b>Total Direct Awards</b>		<u>455,344</u>
<b>U. S. Department of Education</b>		
Passed Through Michigan Department of Education (MDE):		
Special Education Cluster:		
I.D.E.A Flowthrough	84.027	
210450-2021		1,685,546
210493-GSSG		132,000
220450-2122		1,739,736
220493-21-22		<u>132,000</u>
Total I.D.E.A. Flowthrough		<u>3,689,282</u>
I.D.E.A. Preschool:	84.173A	
210460-2021		57,164
220460-2122		<u>57,923</u>
Total I.D.E.A. Preschool		<u>115,087</u>

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

Accrued (Deferred) Revenue At July 1, 2021	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Passed Through to Sub-recipients	Current Year Receipts (Cash Basis)	Adjustments	Accrued (Deferred) Revenue At June 30, 2022
\$ 23,000	\$ 130,623	\$ 44,377	\$ -	\$ 67,377	\$ -	\$ -
-	-	165,884	-	118,178	-	47,706
23,000	130,623	210,261	-	185,555	-	47,706
-	-	614	-	614	-	-
3,294	9,036	4,266	-	7,560	-	-
-	-	8,727	-	-	-	8,727
3,294	9,036	12,993	-	7,560	-	8,727
26,294	139,659	223,868	-	193,729	-	56,433
363,046	1,413,268	272,278	124,553	363,046	-	272,278
16,097	132,000	-	-	16,097	-	-
-	-	1,378,816	307,945	884,797	-	494,019
-	-	132,000	-	121,569	-	10,431
379,143	1,545,268	1,783,094	432,498	1,385,509	-	766,297
24,319	57,164	-	11,120	24,319	-	-
-	-	57,923	44,072	55,196	-	2,727
24,319	57,164	57,923	55,192	79,515	-	2,727

***SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)***

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT**

For the year ended June 30, 2022

<b>Federal Grantor Pass Through Grantor Program Title Grant Number</b>	<b>Federal CFDA Number</b>	<b>Approved Grant Award Amount</b>
Total I.D.E.A. Grants to States		<u>\$ 3,804,369</u>
Total Special Education Cluster		<u>3,804,369</u>
Special Education-Grants for Infants and Families: Infants and Toddler Formula:		
211340-2021	84.181A	102,367
221340-2122		<u>117,729</u>
Total Special Education-Grants for Infants and Families		<u>220,096</u>
Career and Technical Education - Perkins	84.048A	
213520-21123		96,975
223520-22123		<u>112,243</u>
Total Career and Technical Education		<u>209,218</u>
Education Stabilization Fund:	84.425	
201200 20-21 GEER	84.425C	<u>5,355</u>
Total Education Stabilization Fund		<u>5,355</u>
Total Passed Through MDE:		<u>4,239,038</u>
<b>Total U.S. Department of Education</b>		<u>4,239,038</u>
<b>U.S. Department of Treasury</b>		
Passed Through Michigan Association of Intermediate School Administrators (MAISA): Coronavirus Relief Funds:		
MiConnect Device Purchasing Rebate	21.019	<u>79,308</u>
Total Passed Through MAISA		<u>79,308</u>
<b>Total U.S. Department of Treasury</b>		<u>79,308</u>

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

Accrued (Deferred) Revenue At July 1, 2021	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Passed Through to Sub-recipients	Current Year Receipts (Cash Basis)	Adjustments	Accrued (Deferred) Revenue At June 30, 2022
\$ 403,462	\$1,602,432	\$1,841,017	\$ 487,690	\$1,465,024	\$ -	\$ 769,024
403,462	1,602,432	1,841,017	487,690	1,465,024	-	769,024
27,389	60,645	4,000	-	27,389	-	4,000
-	-	41,722	-	33,955	-	7,767
27,389	60,645	45,722	-	61,344	-	11,767
62,997	96,707	-	18,770	62,997	-	-
-	-	112,243	105,131	81,747	-	30,496
62,997	96,707	112,243	123,901	144,744	-	30,496
617	5,355	-	-	617	-	-
617	5,355	-	-	617	-	-
494,465	1,765,139	1,998,982	611,591	1,671,729	-	811,287
494,465	1,765,139	1,998,982	611,591	1,671,729	-	811,287
(12,031)	67,277	-	-	-	12,031	-
(12,031)	67,277	-	-	-	12,031	-
(12,031)	67,277	-	-	-	12,031	-

## ***SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)***

### **EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT**

For the year ended June 30, 2022

<b>Federal Grantor Pass Through Grantor Program Title Grant Number</b>	<b>Federal CFDA Number</b>	<b>Approved Grant Award Amount</b>
<b>U.S. Department of Health and Human Services</b>		
Passed Through Michigan Department of Education (MDE):		
Preschool Development Grants Birth-5:	93.434	
Trusted Advisors 2021 213910		\$ 33,000
Trusted Advisors 2122 223910		<u>25,000</u>
Total Preschool Develop Grants Birth-5		<u>58,000</u>
Child Care Development Fund (CCDF) Cluster:		
Child Care and Development Block Grant:	93.575	
2031QA & TA		2,438,589
2131AR		70,235
2131QA & TA		<u>1,829,072</u>
		<u>4,337,896</u>
Great Start Readiness Program:		
22S439	21.027	<u>626,400</u>
Total Great Start Readiness Program		<u>626,400</u>
Total Child Care and Development Block Grant:		<u>4,337,896</u>
Total CCDF Cluster:		<u>4,337,896</u>
Total Passed Through MDE:		<u>5,022,296</u>
Passed Through Michigan Department of Health and Human Services (MDHHS):		
Medical Assistance Program:	93.778	
2021 Medicaid Outreach		35,754
2122 Medicaid Outreach		<u>54,804</u>
Total Medicaid Outreach		<u>90,558</u>
Total Passed Through MDHHS:		<u>90,558</u>
<b>Total U.S. Department of Health and Human Services</b>		<u>5,112,854</u>
<b>Total Federal Financial Assistance</b>		<u>\$ 9,886,544</u>

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

Accrued (Deferred) Revenue At July 1, 2021	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Passed Through to Sub-recipients	Current Year Receipts (Cash Basis)	Adjustments	Accrued (Deferred) Revenue At June 30, 2022
\$ 1,437	\$ 21,308	\$ 11,692	\$ -	\$ 13,129	\$ -	\$ -
-	-	14,445	-	12,415	-	2,030
1,437	21,308	26,137	-	25,544	-	2,030
451,321	1,455,318	802,929	153,557	1,254,250	-	-
-	-	40,529	-	40,529	-	-
-	-	1,595,092	930,922	869,657	-	725,435
451,321	1,455,318	2,438,550	1,084,479	2,164,436	-	725,435
-	-	259,912	120,798	-	-	259,912
-	-	259,912	120,798	-	-	259,912
451,321	1,455,318	2,438,550	1,084,479	2,164,436	-	725,435
451,321	1,455,318	2,438,550	1,084,479	2,164,436	-	725,435
452,758	1,476,626	2,724,599	1,205,277	2,189,980	-	987,377
(16,714)	19,040	16,714	-	-	-	-
-	-	52,564	-	75,078	-	(22,514)
(16,714)	19,040	69,278	-	75,078	-	(22,514)
(16,714)	19,040	69,278	-	75,078	-	(22,514)
436,044	1,495,666	2,793,877	1,205,277	2,265,058	-	964,863
\$ 944,772	\$ 3,467,741	\$ 5,016,727	\$ 1,816,868	\$ 4,130,516	\$ 12,031	\$ 1,832,583

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

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### **EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT**

For the year ended June 30, 2022

#### **Note A – Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Eastern Upper Peninsula Intermediate School District under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with 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). Because the Schedule presents only a selected portion of the operations of Eastern Upper Peninsula Intermediate School District, it is not intended to and does not present the financial position, changes in net assets, or cash flows, as applicable, of Eastern Upper Peninsula Intermediate School District.

#### **Note B – Summary of Significant Accounting Policies**

Expenditures reported on 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* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

#### **Note C – Indirect Cost Rate**

Eastern Upper Peninsula Intermediate School District has elected not to use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.

#### **Note D – Grant Section Auditor Report**

Management has utilized the MDE Nexys Grant, Application and Cash Management System Grant Auditor Report (GAR) in preparing the Schedule of Expenditures of Federal Awards.



**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**(Continued)**

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT**  
For the year ended June 30, 2022

**Note E – Federal Income Reconciliation**

	<b>Grant Expenditures Per Schedule of Federal Financial Assistance</b>	<b>Federal Revenue Per Financial Statements</b>	<b>Difference</b>
Supplemental Nutrition Assistance Program	\$ 210,261	\$ 210,261	\$ -
Rural Education Achievement Program	12,993	12,993	-
Special Education Cluster	1,841,017	1,841,017	-
Infants and Families	45,722	45,722	-
Career and Technical Education	112,243	112,243	-
Preschool Development Grants Birth-5	26,137	26,137	-
CCDF Cluster	2,698,462	2,698,462	-
Child Care Stabilization Grants	-	148,611	(148,611) *
Medicaid Outreach	69,278	69,278	-
Pandemic EBT Administrative Costs	614	614	-
	<u>\$ 5,016,727</u>	<u>\$ 5,165,338</u>	<u>\$ (148,611)</u>

\* The difference in Federal expenditures to Federal revenue per the financial statements is due to the determination made by the Office of Child Development and Care (CDC) that deemed the recipients of Child Care Stabilization portion of the Child Care and Development Grants to be beneficiaries, not subrecipients.

# ***SCHEDULE OF FINDINGS AND QUESTIONED COSTS***

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**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT**  
For the year ended June 30, 2022

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

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### ***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? \_\_\_\_\_ 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? \_\_\_\_\_ 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 on accordance with the Uniform Guidance? \_\_\_\_\_ Yes       X       No

Identification of major programs audited: Special Education Cluster:  
84.027 I.D.E.A. Grants to States  
84.173 I.D.E.A. Preschool

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 Statements Audit Findings**

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There were no findings that are required to be reported under *Government Auditing Standards*.

## **Section III – Major Federal Award Programs Findings and Questioned Costs**

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There were no findings or questioned costs.

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## ***SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS***

### **EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT**

Provided to Subrecipients

For the year ended June 30, 2022

<b>Program Title/Subrecipient</b>	<b>Federal CFDA Number</b>	<b>Agency or Pass-Through Number</b>	<b>Approved Grant Award Amount</b>
<b><i>IDEA Flowthrough</i></b>	84.027	210450-2021	
Brimley Area Schools			\$ 35,739
Engadine Consolidated Schools			19,563
Bahweting Anishnabe			35,739
Lake Superior Academy			2,682
Les Cheneaux Community Schools			12,062
Moran Township Schools			8,935
Ojibwe Charter School			12,509
Pickford Public Schools			25,464
Rudyard Area Schools			50,481
Sault Ste. Marie Area Schools			150,103
St. Ignace Area Schools			35,739
Tahquamenon Area Schools			46,014
Three Lakes Academy			9,381
Total			<u>444,411</u>
<b><i>IDEA Flowthrough</i></b>	84.027	210450-2022	
Brimley Area Schools			33,300
DeTour Area Schools			-
DeTour Arts & Technology Academy			-
Engadine Consolidated Schools			34,650
Bahweting Anishnabe			36,900
Lake Superior Academy			4,050
Les Cheneaux Community Schools			12,150
Moran Township Schools			7,650
Ojibwe Charter School			13,050
Pickford Public Schools			32,400
Rudyard Area Schools			52,650
Sault Ste. Marie Area Schools			152,100
St. Ignace Area Schools			31,500
Tahquamenon Area Schools			48,600
Three Lakes Academy			9,000
Total			<u>468,000</u>

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

<b>(Memo Only) Prior Year Expenditures</b>	<b>Due to/(from) Subrecipients July 1, 2021</b>	<b>Current Year Cash Transferred to/ (from) Subrecipients</b>	<b>Current Year Expenditures Reported by Subrecipients</b>	<b>Due to/(from) Subrecipients June 30, 2022</b>
\$ 35,739	\$ -	\$ -	\$ -	\$ -
19,563	19,563	19,563	-	-
35,739	35,739	35,739	-	-
2,682	-	-	-	-
12,062	7,117	7,117	-	-
8,935	-	-	-	-
12,509	-	-	-	-
25,464	10,040	10,040	-	-
50,481	13,037	13,037	-	-
150,103	39,057	39,057	-	-
35,739	-	-	-	-
46,014	-	-	-	-
9,381	-	-	-	-
444,411	124,553	124,553	-	-
-	-	-	33,300	33,300
-	-	-	-	-
-	-	-	-	-
-	-	8,100	34,650	26,550
-	-	36,900	36,900	-
-	-	4,050	4,050	-
-	-	-	12,150	12,150
-	-	7,650	7,650	-
-	-	13,050	13,050	-
-	-	6,770	32,400	25,630
-	-	21,725	52,650	30,925
-	-	152,100	152,100	-
-	-	-	31,500	31,500
-	-	48,600	48,600	-
-	-	9,000	9,000	-
-	-	307,945	468,000	160,055

***SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)***

**EASTERN UPPER PENINSULA INTERMEDIATE SCHOOL DISTRICT**

Provided to Subrecipients

For the year ended June 30, 2022

<b>Program Title/Subrecipient</b>	<b>Federal CFDA Number</b>	<b>Agency or Pass-Through Number</b>	<b>Approved Grant Award Amount</b>
<b><i>IDEA Preschool Incentive</i></b>	84.173A		
Sault Ste. Marie Area Schools		210460-2021	\$ 43,653
Sault Ste. Marie Area Schools		220460-2122	44,072
Total			<u>87,725</u>
<b><i>Carl D. Perkins Local Administration-Secondary</i></b>	84.048A		
Sault Ste. Marie Area Schools		213520-21123	90,778
Sault Ste. Marie Area Schools		223520-22123	105,131
Total			<u>195,909</u>
<b><i>CCDF Cluster: Great Start Contracted Quality</i></b>	93.575		
4C's of the UP		2031 QA & IT	671,592
Northeast Resource Center (COOR ISD)		2031 QA & IT	504,191
Northwest Resource Center (Mancelona Schools)		2031 QA & IT	563,912
Traverse Bay Area Intermediate School District		2031 QA & IT	21,642
4C's of the UP		2131 QA & IT	699,112
Northeast Resource Center (COOR ISD)		2131 QA & IT	527,691
Northwest Resource Center (Mancelona Schools)		2131 QA & IT	594,492
Traverse Bay Area Intermediate School District		2131 QA & IT	22,240
Total			<u>3,604,872</u>
<b><i>EDA Broadband</i></b>	11.558	ED18CHI3030031	
EUP Regional Planning and Development			<u>-</u>
<b><i>Great Start Readiness Program</i></b>	21.027		
Consolidated Community Schools		22S439	154,000
St. Ignace		22S439	154,000
CLMCAA		22S439	189,600
Inter Tribal Council (Bay Mills Tribe)		22S439	61,600
Total			<u>559,200</u>
<b>Total Federal Awards Passed Through to Subrecipients</b>			<u><u>\$ 5,360,117</u></u>

See Notes to Schedule of Expenditures of Federal Awards.

<b>(Memo Only) Prior Year Expenditures</b>	<b>Due to/(from) Subrecipients July 1, 2021</b>	<b>Current Year Cash Transferred to/ (from) Subrecipients</b>	<b>Current Year Expenditures Reported by Subrecipients</b>	<b>Due to/(from) Subrecipients June 30, 2022</b>
\$ 43,653	\$ 11,120	\$ 11,120	\$ -	\$ -
-	-	44,072	44,072	-
43,653	11,120	55,192	44,072	-
90,778	18,770	18,770	-	-
-	-	105,131	105,131	-
90,778	18,770	123,901	105,131	-
410,660	65,339	65,339	-	-
349,005	49,124	49,124	-	-
245,896	30,799	30,799	-	-
11,581	8,295	8,295	-	-
-	-	359,451	502,673	143,222
-	-	233,674	326,113	92,439
-	-	333,158	333,158	-
-	-	4,639	12,447	7,808
1,017,142	153,557	1,084,479	1,174,391	243,469
-	-	-	-	-
-	-	40,241	109,566	69,325
-	-	33,232	48,496	15,264
-	-	47,325	47,325	-
-	-	-	46,381	46,381
-	-	120,798	251,768	130,970
\$ 1,595,984	\$ 308,000	\$ 1,816,868	\$ 2,043,362	\$ 534,494