
Washtenaw Intermediate School District

**Federal Awards
Supplemental Information
June 30, 2018**

Independent Auditor's Reports

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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
Washtenaw Intermediate School District

We have audited the basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Washtenaw Intermediate School District (the "School District") as of and for the year ended June 30, 2018 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We issued our report thereon dated October 23, 2018, which contained an unmodified opinion on the financial statements. 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 23, 2018.

The accompanying schedule of expenditures of federal awards, schedule of expenditures of federal awards provided to subrecipients, and the reconciliation of financial statements federal revenue with schedule of expenditures of federal awards are presented for the purpose of additional analysis, as required by the Uniform Guidance, and are 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Moran, PLLC

October 23, 2018

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
Washtenaw 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 financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Washtenaw Intermediate School District (the "School District") as of and for the year ended June 30, 2018 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 23, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

To Management and the Board of Education
Washtenaw 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 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 School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moreau, PLLC

October 23, 2018

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance

Independent Auditor's Report

To the Board of Education
Washtenaw Intermediate School District

Report on Compliance for Each Major Federal Program

We have audited Washtenaw Intermediate School District's (the "School District") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the School District's major federal programs for the year ended June 30, 2018. The 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School District's major federal programs based on our audit of the types of compliance requirements referred to above.

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* (the "Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the 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 the major federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of the School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control over compliance.

To the Board of Education
Washtenaw Intermediate School District

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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Plante & Moran, PLLC

October 23, 2018

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2018

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2017	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2018	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) - Food distribution - Entitlement commodities										
	N/A	10.555	\$ 15,279	\$ -	\$ -	\$ -	\$ 15,279	\$ 15,279	\$ -	\$ -
Cash assistance:										
National School Lunch Program 1617	171960	10.555	47,829	47,829	2,915	-	2,915	-	-	-
National School Lunch Program 1718	181960	10.555	51,653	-	-	-	48,820	51,653	2,833	-
National School Lunch Program subtotal (including commodities)		10.555	114,761	47,829	2,915	-	67,014	66,932	2,833	-
National School Breakfast Program 1617	171970	10.553	20,502	20,502	1,366	-	1,366	-	-	-
National School Breakfast Program 1718	181970	10.553	25,820	-	-	-	24,441	25,820	1,379	-
National School Breakfast Program subtotal		10.553	46,322	20,502	1,366	-	25,807	25,820	1,379	-
Total Child Nutrition Cluster			161,083	68,331	4,281	-	92,821	92,752	4,212	-
IDEA Flowthrough:										
IDEA Flowthrough 1516	160450	84.027	10,037,366	667,404	291,381	-	295,184	3,803	-	3,652
IDEA Flowthrough 1617	170450	84.027	10,388,150	9,067,734	4,058,507	-	5,036,751	1,320,404	342,160	1,049,342
IDEA Flowthrough 1718	180450	84.027	10,429,251	-	-	-	4,983,685	9,695,608	4,711,923	5,260,069
Total IDEA Flowthrough		84.027	30,854,767	9,735,138	4,349,888	-	10,315,620	11,019,815	5,054,083	6,313,063
IDEA Transition Coordination:										
IDEA Transition Coordination 1617	170490	84.027	70,000	70,000	16,656	-	16,656	-	-	-
IDEA Transition Coordination 1718	180491	84.027	70,000	-	-	-	40,134	69,383	29,249	-
Total IDEA Transition Coordination		84.027	140,000	70,000	16,656	-	56,790	69,383	29,249	-
IDEA EOSD:										
IDEA EOSD 1617	170480	84.027	60,000	60,000	8,719	-	8,719	-	-	-
IDEA EOSD 1718	180480	84.027	60,000	-	-	-	52,450	60,000	7,550	-
Total IDEA EOSD		84.027	120,000	60,000	8,719	-	61,169	60,000	7,550	-
IDEA Preschool Incentive:										
IDEA Preschool 1516	160460	84.173	252,719	37,704	37,704	-	37,704	-	-	-
IDEA Preschool 1617	170460	84.173	265,683	219,188	71,131	-	88,636	38,775	21,270	17,505
IDEA Preschool 1718	180460	84.173	265,389	-	-	-	167,800	225,060	57,260	167,800
Total IDEA Preschool Incentive		84.173	783,791	256,892	108,835	-	294,140	263,835	78,530	185,305
Total Special Education Cluster			31,898,558	10,122,030	4,484,098	-	10,727,719	11,413,033	5,169,412	6,498,368

Washtenaw Intermediate School District

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2018

Program Title/Project Number/Subrecipient Name	Grant/Project Number	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2017	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2018	Current Year Cash Transferred to Subrecipient
Clusters (continued):										
CCDF Cluster - U.S. Department of Health and Human Services - Passed through Michigan Department of Community Health:										
CDC Block Grant 1617	173QUA	93.596	\$ 125,000	\$ 92,532	\$ 4,609	\$ -	\$ 37,077	\$ 32,468	\$ -	\$ -
CDC Block Grant 1718	183QUA	93.596	125,000	-	-	-	92,449	97,548	5,099	-
Total CCDF Cluster		93.596	250,000	92,532	4,609	-	129,526	130,016	5,099	-
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Michigan Department of Community Health - Medicaid Administrative Outreach 1718										
	N/A	93.778	66,917	-	-	-	45,234	66,917	21,683	39,810
Total clusters			32,376,558	10,282,893	4,492,988	-	10,995,300	11,702,718	5,200,406	6,538,178
Other federal awards:										
Direct U.S. Department of Education -										
STEM Early College Expansion Partnership	U411B130043	84.411	273,528	-	225,610	-	297,555	189,820	117,875	-
			273,528	-	225,610	-	297,555	189,820	117,875	-
Head Start - U.S. Department of Health and Human Services - Passed through the Michigan Department of Education:										
Head Start - Child Care Coordination 1617	05CH8329-04-02	93.600	3,832,166	3,832,166	1,729,348	-	1,729,348	-	-	-
Head Start - Child Care Coordination 1718	05CH8329-05-00	93.600	4,154,695	-	-	-	1,977,929	4,135,695	2,157,766	1,144,522
Total Head Start		93.600	7,986,861	3,832,166	1,729,348	-	3,707,277	4,135,695	2,157,766	1,144,522
Title III - U.S Department of Education - Passed through the Michigan Department of Education:										
Title III 1617	170570	84.365	22,600	14,792	12,381	-	13,803	1,422	-	-
Title III 1617	170580	84.365	132,605	53,885	46,259	-	51,763	5,504	-	3,000
Title III 1718	180580	84.365	126,186	-	-	-	6,891	28,282	21,391	6,891
Total Title III		84.365	281,391	68,677	58,640	-	72,457	35,208	21,391	9,891

Washtenaw Intermediate School District

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2018

Program Title/Project Number/Subrecipient Name	Grant/Project Number	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2017	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued Revenue at June 30, 2018	Current Year Cash Transferred to Subrecipient
Other federal awards (continued):										
Title I, RAG - U.S. Department of Education - Passed through the Michigan Department of Education:										
Title I, RAG 1617	171570	84.010	\$ 423,011	\$ 269,932	\$ 152,653	\$ -	\$ 203,495	\$ 50,842	\$ -	\$ 8,511
Title I, RAG 1718	181570	84.010	384,871	-	-	-	73,333	186,550	113,217	-
Title I, RAG 1617	171700	84.010	73,047	48,641	6,765	-	9,031	2,266	-	-
Title I, RAG 1718	181700	84.010	83,345	-	-	-	-	39,280	39,280	-
Total Title I, RAG		84.010	964,274	318,573	159,418	-	285,859	278,938	152,497	8,511
Early Intervention Services (IDEA) - U.S. Department of Education - Passed through the Michigan Department of Education - Infant and Toddler:										
Infant and Toddler Formula Grant 1617	171340	84.181	325,793	323,182	47,918	-	47,918	-	-	-
Infant and Toddler Formula Grant 1718	181340	84.181	306,654	-	-	-	290,325	306,305	15,980	-
Total Early Intervention Services		84.181	632,447	323,182	47,918	-	338,243	306,305	15,980	-
Homeless Children and Youth - U.S. Department of Education - Passed through the Michigan Department of Education - McKinney Vento Title X Homeless Child Education:										
McKinney Vento Title X Homeless Child Education 1617	172320	84.196	56,578	28,235	3,533	-	21,687	18,154	-	-
McKinney Vento Title X Homeless Child Education 1718	182320	84.196	68,263	-	-	-	32,131	45,528	13,397	-
Total McKinney Vento Title X Homeless Child Education		84.196	124,841	28,235	3,533	-	53,818	63,682	13,397	-
Vocational Education - U.S. Department of Education - Passed through the Michigan Department of Education:										
Vocational Education 1617	173520	84.048	472,455	451,023	181,854	-	181,854	-	-	-
Vocational Education 1718	183520	84.048	419,872	-	-	-	265,632	414,141	148,509	357,537
Total Vocational Education		84.048	892,327	451,023	181,854	-	447,486	414,141	148,509	357,537
Total noncluster programs passed through the Michigan Department of Education			10,882,141	5,021,856	2,180,711	-	4,905,140	5,233,969	2,509,540	1,520,461
Race to the Top - U.S. Department of Education Passed through the Michigan Department of Education:										
RTT - Trusted Advisors 1617	144720	84.412	60,000	-	-	-	41,457	41,457	-	-
RTT - Trusted Advisors 1718	144740	84.412	60,000	-	-	-	15,942	20,963	5,021	-
		84.412	120,000	-	-	-	57,399	62,420	5,021	-
Passed through National Endowment for the Arts - Promotion of the Arts										
Promotion of the Arts	16-5100-7186	45.024	100,000	56,789	8,765	-	18,397	13,409	3,777	-
Total federal financial assistance			\$ 43,752,227	\$ 15,361,538	\$ 6,908,074	\$ -	\$ 16,273,791	\$ 17,202,336	\$ 7,836,619	\$ 8,058,639

Washtenaw Intermediate School District

Schedule of Expenditures of Federal Awards Provided to Subrecipients

Year Ended June 30, 2018

Program Title/Project Number/Subrecipient Name	CFDA Number	ISD Grant Number	Current Year Cash Transferred to Subrecipient
IDEA Flowthrough 1516 -			
Project passed through to:	84.027	8016	
Chelsea			\$ 2,215
Lincoln			1,437
Total IDEA Flowthrough 1516			3,652
IDEA Flowthrough 1617 -			
Project passed through to:	84.027	8017	
Ann Arbor			446,514
Chelsea			15,453
Lincoln			212,804
Manchester			53
Whitmore Lake			1,790
Ypsilanti			361,280
Honey Creek			5,269
Multicultural Academy			6,179
Total IDEA Flowthrough 1617			1,049,342

Washtenaw Intermediate School District

Schedule of Expenditures of Federal Awards Provided to Subrecipients (Continued)

Year Ended June 30, 2018

Program Title/Project Number/Subrecipient Name	CFDA Number	ISD Grant Number	Current Year Cash Transferred to Subrecipient
IDEA Flowthrough 1718 -			
Project passed through to:	84.027	8018	
Ann Arbor			\$ 1,089,407
Chelsea			247,586
Dexter			645,573
Lincoln			609,613
Manchester			168,981
Milan			269,709
Saline			1,036,582
Whitmore Lake			229,094
Ypsilanti			218,050
Ann Arbor Learning			28,164
Arbor Preparatory			82,834
Central Academy			57,984
East Arbor Prep			114,311
Fortis			110,998
Global Tech			36,447
Honey Creek			44,697
Livingston Cyber Academy			9,940
Multicultural Academy			26,507
South Arbor			77,864
South Pointe			127,564
WSC			28,164
			<hr/>
Total IDEA Flowthrough 1718			5,260,069
			<hr/>
Total IDEA Flowthrough passed through to subrecipients			6,313,063

Washtenaw Intermediate School District

Schedule of Expenditures of Federal Awards Provided to Subrecipients (Continued)

Year Ended June 30, 2018

Program Title/Project Number/Subrecipient Name	CFDA Number	ISD Grant Number	Current Year Cash Transferred to Subrecipient
Preschool Incentive 1617 -			
Passed through to:	84.173	8057	
Ann Arbor			\$ 1,030
Lincoln			16,288
Manchester			187
			17,505
Total Preschool Incentive 1617			
Preschool Incentive 1718 -			
Passed through to:	84.173	8058	
Ann Arbor			58,880
Chelsea			5,204
Dexter			22,116
Manchester			5,758
Milan			13,877
Saline			23,850
Whitmore Lake			6,025
Ypsilanti			32,090
			167,800
Total Preschool Incentive 1718			
Total Preschool Incentive passed through to subrecipients			185,305

Washtenaw Intermediate School District

Schedule of Expenditures of Federal Awards Provided to Subrecipients (Continued)

Year Ended June 30, 2018

Program Title/Project Number/Subrecipient Name	CFDA Number	ISD Grant Number	Current Year Cash Transferred to Subrecipient
Medicaid Administrative Outreach 1718 -			
Passed through to:	93.778	N/A	
Lincoln			\$ 35,676
Saline			3,351
Whitmore Lake			<u>783</u>
Total Medicaid Administrative Outreach			39,810
HEAD START 1718 -			
Passed through to:	93.600	7238	
Ann Arbor			506,360
Manchester			26,372
Whitmore Lake			80,622
Ypsilanti			<u>531,168</u>
Total Head Start			1,144,522
Title 1, Part D Regional Assistance 1617 -			
Passed through to:	84.013	6177	
Ypsilanti			<u>8,511</u>
Total project number 1617 -			8,511
Title III 1617 -			
Passed through to:	84.365	971-6847	
Saline			<u>3,000</u>
Total Title III 1617-			3,000

Washtenaw Intermediate School District

Schedule of Expenditures of Federal Awards Provided to Subrecipients (Continued)

Year Ended June 30, 2018

Program Title/Project Number/Subrecipient Name	CFDA Number	ISD Grant Number	Current Year Cash Transferred to Subrecipient
Title III 1718 -			
Passed through to:	84.365	971-6848	
Hartland Public Schools			\$ 3,303
Fowlerville			<u>3,588</u>
Total Title III 1718 -			<u>6,891</u>
Total Title III passed through to subrecipients			9,891
Vocational Education - Basic Grants to States 1718 -			
Passed through to:	84.048	4008	
Ann Arbor			123,162
Saline			193,246
Ypsilanti			<u>41,129</u>
Total Vocational Education - Passed through to subrecipients			<u>357,537</u>
Total federal funds passed through to subrecipients			<u>\$ 8,058,639</u>

Washtenaw Intermediate School District

**Reconciliation of Basic Financial Statements Federal Revenue
with Schedule of Expenditures of Federal Awards**

Year Ended June 30, 2018

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 17,240,387
Revenue deferred in prior year for financial statement purposes as not meeting the "available" criteria of GASB Statement No. 33	(158,290)
Revenue deferred in current year for financial statement purposes as not meeting the "available" criteria of GASB Statement No. 33	<u>120,239</u>
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 17,202,336</u></u>

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2018

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Washtenaw Intermediate School District (the "School District") under programs of the federal government for the year ended June 30, 2018. 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 School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School District.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in 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. Pass-through entity identifying numbers are presented where available.

The School District has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Note 3 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance.

Note 4 - Grant Auditor Report

Management has utilized the Cash Management System (CMS) Grant Auditor Report in preparing the schedule of expenditures of federal awards. Unreconciled differences, if any, have been disclosed to the auditor.

Washtenaw Intermediate School District

Schedule of Findings and Questioned Costs

Year Ended June 30, 2018

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

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

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:

CFDA Number	Name of Federal Program or Cluster
84.027 and 84.173 93.600	Special Education Cluster Headstart

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

Auditee qualified as low-risk auditee? Yes X No

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None