Wayne-Westland Community Schools

Federal Awards Supplemental Information

June 30, 2025

Contents

Plante & Moran, PLLC
Suite 600
8181 E. Tufts Avenue
Denver, CO 80237
Tel: 303.740.9400
Fax: 303.740.9009
plantemoran.com

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

Independent Auditor's Report

To the Board of Education
Wayne-Westland Community Schools

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wayne-Westland Community Schools (the "School District") as of and for the year ended June 30, 2025 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 9, 2025, 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 9, 2025.

The accompanying schedule of expenditures of federal awards and the reconciliation of basic 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 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 and the reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Moran, PLLC

December 5, 2025

Plante & Moran, PLLC
Suite 600
8181 E. Tufts Avenue
Denver, CO 80237
Tel: 303.740.9400
Fax: 303.740.9009
plantemoran.com

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
Wayne-Westland Community Schools

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 Wayne-Westland Community Schools (the "School District") as of and for the year ended June 30, 2025 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 9, 2025.

Report on 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) 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 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 or significant deficiencies may exist that were not identified.

Report on 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 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*.

To Management and the Board of Education
Wayne-Westland Community Schools

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 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 School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

October 9, 2025

Plante & Moran, PLLC
Suite 600
8181 E. Tufts Avenue
Denver, CO 80237
Tel: 303.740.9400
Fax: 303.740.9009
plantemoran.com

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
Wayne-Westland Community Schools

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Wayne-Westland Community Schools' (the "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 each of the School District's major federal programs for the year ended June 30, 2025. 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.

In our opinion, the School District complied, in all material respects, with the 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, 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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 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 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 School District's federal programs.

To the Board of Education
Wayne-Westland Community Schools

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 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 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 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 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 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.

To the Board of Education
Wayne-Westland Community Schools

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

December 5, 2025

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

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, 2024	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2025	Current Year Cash Transferred to Subrecipients
Clusters:										
Direct Program - TRIO Cluster - U.S. Department of Education -										
TRIO Cluster - Upward Bound:										
TRIO Cluster 2024	P047A221078	84.047	$ 125,551	$ 337,950	$ 53,721	$ -	$ 125,551	$ 71,830	$ -	$ -
TRIO Cluster 2025	P047A221078	84.047	336,207	-	-	-	336,207	366,551	30,344	-
Total TRIO Cluster			461,758	337,950	53,721	-	461,758	438,381	30,344	-
Child Nutrition Cluster - U.S. Department of Agriculture -										
Passed through the Michigan Department of Education:										
National School Lunch Program - Cash Assistance:										
School Breakfast Program 2024-2025	241970	10.553	2,022,573	1,756,363	-	-	266,210	266,210	-	-
School Breakfast Program 2024-2025	251970	10.553	1,839,766	-	-	-	1,839,766	1,839,766	-	-
Total School Breakfast			3,862,339	1,756,363	-	-	2,105,976	2,105,976	-	-
Noncash Assistance (Commodities):										
Entitlement Commodities 2024-2025	N/A	10.555	435,474	-	-	-	435,474	435,474	-	-
School Lunch Program 2024-2025	241960	10.555	4,197,009	3,634,449	-	-	562,560	562,560	-	-
School Lunch Program 2024-2025	251960	10.555	3,768,348	-	-	-	3,768,348	3,768,348	-	-
Total National School Lunch Program (incl. commodities)			8,400,831	3,634,449	-	-	4,766,382	4,766,382	-	-
Summer Food Service Program for Children (SFSPC):										
Summer Food Service Program 2023-2024	240900	10.559	154,585	154,585	36,781	-	36,781	-	-	-
Summer Food Service Program 2024-2025	240900	10.559	102,782	-	-	-	76,003	102,782	26,779	-
Total Summer Food Service Program			257,367	154,585	36,781	-	112,784	102,782	26,779	-
Fresh Fruit and Vegetable Program 2024	240950	10.582	257,310	194,516	-	-	18,137	18,137	-	-
Fresh Fruit and Vegetable Program 2025	250950	10.582	212,050	-	-	-	208,375	208,375	-	-
Total Fresh Fruit and Vegetable Program			469,360	194,516	-	-	226,512	226,512	-	-
Total Child Nutrition Cluster			12,989,897	5,739,913	36,781	-	7,211,654	7,201,652	26,779	-
Special Education Cluster - U.S. Department of Education -										
Passed through Wayne County RESA:										
Special Education Grants to States-IDEA Flowthrough:										
IDEA Flowthrough CPO 2024	190450-2024	84.027	236,744	236,744	236,744	-	236,744	-	-	-
IDEA Flowthrough 2024	190450-2024	84.027	3,858,224	3,858,224	1,318,055	-	1,318,055	-	-	-
IDEA Flowthrough CPO 2025	190450-2025	84.027	391,776	-	-	-	349,827	391,776	41,949	-
IDEA Flowthrough 2025	190450-2025	84.027	3,635,058	-	-	-	2,775,231	3,635,058	859,827	-
Total Special Education Grants to States-IDEA Flowthrough			8,121,802	4,094,968	1,554,799	-	4,679,857	4,026,834	901,776	-
Special Education Preschool Grants-IDEA Preschool:										
Special Education Preschool Grants-IDEA Preschool 2023	190460-2024	84.173	159,552	159,552	159,552	-	159,552	-	-	-
Special Education Preschool Grants-IDEA Preschool 2024	190460-2025	84.173	153,510	-	-	-	120,076	153,510	33,434	-
Total Special Education Preschool Grants-IDEA Preschool			313,062	159,552	159,552	-	279,628	153,510	33,434	-
Total Special Education Cluster			8,434,864	4,254,520	1,714,351	-	4,959,485	4,180,344	935,210	-
Medicaid Cluster - Medical Assistance Program -										
U.S. Department of Health and Human Services -										
Passed through Wayne County RESA:										
Medical Assistance Program 2024	N/A	93.778	155,735	155,735	40,242	-	40,242	-	-	-
Medical Assistance Program 2025	N/A	93.778	211,129	-	-	-	160,816	211,129	50,313	-
Total Medicaid Cluster			366,864	155,735	40,242	-	201,058	211,129	50,313	-
Total clusters			22,253,383	10,488,118	1,845,095	-	12,833,955	12,031,506	1,042,646	-

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2025

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, 2024	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2025	Current Year Cash Transferred to Subrecipients
Other federal awards - Direct Award:										
U.S. Department of Housing and Urban Development -										
Economic Development Initiative, Community Project Funding, and Miscellaneous grants	B-23-CP-MI-0840	14.251	$ 3,500,000	$ 1,944,240	$ 1,944,240	$ -	$ 2,176,497	$ 727,333	$ 495,076	$ -
U.S. Department of Labor - Passed through the Southeast Michigan Community Alliance (SEMCA) Michigan Works Community Project Funding/Congressionally Directed Spending										
Future Pathways 2024	23A60CP000002	17.289	275,754	175,695	16,715	-	98,238	100,058	18,535	-
U.S. Department of Education - Passed through the Michigan Department of Education:										
Special Education-Grants for Infants and Families-IDEA Part C:										
IDEA Part C - Infant & Toddler Formula Grant 2024	N/A	84.181	72,300	72,300	72,300	-	72,300	-	-	-
IDEA Part C - Infant & Toddler Formula Grant 2025	N/A	84.181	42,000	-	-	-	42,000	42,000	-	-
Total Special Education-Grants for Infants and Families - IDEA Part C			114,300	72,300	72,300	-	114,300	42,000	-	-
Title I Grants to Local Educational Agencies, Part A:										
Title I Grants to Local Educational Agencies, Part A 2024	241530	84.010	4,865,118	4,331,355	767,573	-	994,108	226,535	-	-
Title I Grants to Local Educational Agencies, Part A 2025	251530	84.010	5,493,226	-	-	-	3,861,817	4,602,216	740,399	-
Total Title I Grants to Local Educational Agencies, Part A			10,358,344	4,331,355	767,573	-	4,855,925	4,828,751	740,399	-
Supporting Effective Instruction State Grants-Title II, Part A - Improving Teacher Quality:										
Supporting Effective Instruction State Grants-Title II, Part A 2024	240520	84.367	951,696	330,737	136,179	-	322,813	186,634	-	-
Supporting Effective Instruction State Grants-Title II, Part A 2025	250520	84.367	1,038,652	-	-	-	313,154	653,005	339,851	-
Total Supporting Effective Instruction State Grants - Title II, Part A			1,990,348	330,737	136,179	-	635,967	839,639	339,851	-
English Language Acquisition State Grants - Title III, Part A:										
English Language Acquisition State Grants - Title III, Part A 2024	240570/240580	84.365	74,203	57,873	17,057	-	21,547	8,549	4,059	-
English Language Acquisition State Grants - Title III, Part A 2025	250580	84.365	64,424	-	-	-	26,808	33,747	6,939	-
Total English Language Acquisition State Grants - Title III, Part A			138,627	57,873	17,057	-	48,355	42,296	10,998	-
Student Support and Academic Enrichment Program - Title IV, Part A:										
Student Support and Academic Enrichment Program - Title IV, Part A 2024	240750	84.424	501,124	256,566	58,645	-	66,315	7,670	-	-
Student Support and Academic Enrichment Program - Title IV, Part A 2025	250750	84.424	544,789	-	-	-	308,895	329,692	20,797	-
Total Student Support and Academic Enrichment Program - Title IV, Part A			1,045,913	256,566	58,645	-	375,210	337,362	20,797	-
Passed through Michigan Department of Education - Education Stabilization Fund (ESF):										
COVID-19 ESSER III Formula - American Rescue Plan	213713	84.425U	31,073,089	23,557,097	3,744,069	-	6,819,452	3,075,383	-	-
COVID-19 American Rescue Plan - Homeless II	211012	84.425W	141,394	-	33,118	-	33,118	-	-	-
COVID- 19 EANS II - Section 11bb	221037	84.425V	180,508	-	-	-	180,508	180,313	-	-
Total Education Stabilization Fund			31,394,991	23,557,097	3,777,187	-	7,033,078	3,255,696	-	-
U.S. Department of Agriculture - Passed through Michigan Department of Education - Child and Adult Care Food Program:										
Child Care Food Program Supper 2023/2024	231920/241920	10.558	317,472	319,832	2,360	-	2,360	-	-	-
Child Care Food Program 2023/2024	232010/242010	10.558	18,270	18,402	132	-	132	-	-	-
Child Care Food Program Supper 2024/2025	241920/251920	10.558	345,534	-	-	-	345,534	345,534	-	-
Child Care Food Program 2024/2025	242010/252010	10.558	20,315	-	-	-	20,315	20,315	-	-
Total Child Care Food Program			701,591	338,234	2,492	-	368,341	365,849	-	-

See notes to schedule of expenditures of federal awards.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2025

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, 2024	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2025	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
U.S. Department of Education - Passed through the										
Michigan Department of Education (continued):										
Child Nutrition Discretionary Grants Limited Availability	221991	10.579	$ 16,000	$ 16,000	$ 6,973	$ -	$ 6,973	$ -	$ -	$ -
Child Nutrition Discretionary Grants Limited Availability	231991	10.579	38,200	-	-	-	38,200	38,200	-	-
Total Food Equipment Assistance Grant			54,200	16,000	6,973	-	45,173	38,200	-	-
U.S. Department of the Treasury -										
Passed through Michigan Department of Education -										
Coronavirus State and Local Fiscal Recovery Funds										
American Rescue Plan - Grow Your Own Program	232423	21.027	1,066,987	93,438	108	-	310,282	344,728	34,554	-
Total noncluster programs passed through the Michigan Department of Education			46,865,301	29,053,600	4,838,514	-	13,786,631	10,094,521	1,146,599	-
Vocational Education - U.S. Department of Education -										
Career and Technical Education - Basic Grants to States (Perkins II) -										
Passed through Wayne County RESA:										
Vocational Education 2024	213520-211225	84.048	300,174	300,174	90,275	-	90,275	-	-	-
Vocational Education 2025	213520-211225	84.048	266,805	-	-	-	257,716	266,805	9,089	-
Total Vocational Education			566,979	300,174	90,275	-	347,991	266,805	9,089	-
U.S. Department of Education -										
Passed through Wayne County Resa -										
Stronger Connections Grant	N/A	84.424F	225,000	-	-	-	46,253	46,253	-	-
Health Resource Advocate - U.S. Department of Health and Human Services -										
Passed through Wayne County RESA - COVID-19 Epidemiology and Laboratory										
COVID-19 Health Resource Advocate 2024/2025	N/A	93.323	732,191	660,795	76,035	-	147,431	71,396	-	-
Total federal awards			**$ 74,418,608**	**$ 42,622,622**	**$ 8,810,874**	**$ -**	**$ 29,436,996**	**$ 23,337,872**	**$ 2,711,945**	**$ -**

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

Year Ended June 30, 2025

Revenue from federal sources - As reported on financial statements (includes all funds)	$ 23,402,463
Deferred revenue not reported for the year ended June 30, 2024	(64,591)
Federal expenditures per the schedule of expenditures of federal awards	**$ 23,337,872**

See notes to schedule of expenditures of federal awards.

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Wayne-Westland Community Schools (the "School District") under programs of the federal government for the year ended June 30, 2025. 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 or changes in net position 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 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 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 to 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.

Schedule of Findings and Questioned Costs

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:	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
10.553/10.555/10.559/10.582	Child Nutrition Cluster	Unmodified
84.010	Title I Part A	Unmodified
84.367	Title II Part A - Improving Teacher Quality	Unmodified

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 Audit Findings

Reference Number	Finding
Current Year	None

Section III - Federal Program Audit Findings

Reference Number	Finding
Current Year	None