GENESEE INTERMEDIATE SCHOOL DISTRICT

SINGLE AUDIT REPORT

JUNE 30, 2025

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GENESEE INTERMEDIATE SCHOOL DISTRICT - FLINT, MICHIGAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-Through Grantor/ Program Title	Federal ALN	Pass-Through Project Number	Program Or Award Amount	Accrued (Deferred) Revenue July 1, 2024	Prior Year Expenditures	Current Year Expenditures	Adjustments Prior Years	Current Year Cash/ Payments In Kind Received	Accrued (Deferred) Revenue June 30, 2025	Transferred to Subrecipients as of June 30, 2025
U.S. DEPARTMENT OF EDUCATION										
Direct Grant										
Nurse Pilot Project	84.215K	S215K220181	$1,000,000	$176,545	$331,793	$589,044	$0	$485,167	$280,422	$0
Passed Through Michigan Department of Education:										
Title I Grants to Local Education Agencies	84.010									
Title I - Reg Assistance (23-24)		241570-2324	2,673,512	668,289	1,539,340	491,637	0	1,159,926	0	582,066
Title I - Reg Assistance (24-25)		251570-2425	2,460,297	0	0	1,521,473	0	815,474	705,999	341,192
Total ALN 84.010			$5,133,809	$668,289	$1,539,340	$2,013,110	$0	$1,975,400	$705,999	$923,258
Special Education - Grants to States	84.027									
General Supervision Grant (23-24)		240493-2324	207,700	34,802	207,700	0	0	34,802	0	0
General Supervision Grant (24-25)		250493-2425	207,700	0	0	207,700	0	163,672	44,028	0
IDEA Flowthrough (22-23)		230450-2223	17,702,932	156,572	17,702,932	0	0	156,572	0	0
IDEA Flowthrough (23-24)		240450-2324	18,467,050	5,749,917	16,806,226	1,648,582	0	7,114,848	283,651	4,611,828
IDEA Flowthrough (24-25)		250450-2425	17,758,352	0.00	0	16,669,438	0	10,635,556	6,033,882	11,500,588
Passed Through Marquette RESA										
IDEA Grant Funded Initiatives (23-24)	84.027	240470-2D33	22,378	4,752	22,378	0	0	4,752	0	0
IDEA Grant Funded Initiatives (24-25)	84.027	250470-2D33	7,860	0	0	7,860	0	7,860	0	0
Total ALN 84.027			$54,373,972	$5,946,043	$34,739,236	$18,533,580	$0	$18,118,062	$6,361,561	$16,112,416
Special Education - Preschool Grants	84.173									
Preschool Incentive (22-23)		230460-2223	514,695	2,118	514,695	0	0	2,118	0	632
Preschool Incentive (23-24)		240460-2324	525,412	210,307	515,155	4,257	0	214,564	0	118,217
Preschool Incentive (24-25)		250460-2425	523,523	0	0	453,733	0	276,977	176,756	261,080
Total ALN 84.173			$1,563,630	$212,425	$1,029,850	$457,990	$0	$493,659	$176,756	$379,929
Total Special Education Cluster			$55,937,602	$6,158,468	$35,769,086	$18,991,570	$0	$18,611,721	$6,538,317	$16,492,345
Career Technical Education - Basic Grants to States	84.048									
CTE Perkins - Regional Allocation (23-24)		243520-241215	1,617,225	427,380	1,591,822	0	0	427,380	0	117,429
CTE Perkins - Regional Allocation (24-25)		253520-251215	1,326,298	0	0	1,295,017	0	904,206	390,811	720,032
CTE Perkins - HVAC		243480-241420	115,376	0	0	53,068	0	53,068	0	0
CTE Perkins - Biotechnology		243480-241415	80,276	0	0	52,749	0	52,749	0	0
Total ALN 84.048			$3,139,175	$427,380	$1,591,822	$1,400,834	$0	$1,437,403	$390,811	$837,461
Special Ed - Grants for Infants & Families With Disabilities	84.181									
Infant and Toddlers Formula Grant (23-24)		241340-2324	446,411	80,316	384,145	0	0	80,316	0	0
Infant and Toddlers Formula Grant (24-25)		251340-2425	503,127	0	0	344,115	0	304,641	39,474	0
Total ALN 84.181			$949,538	$80,316	$384,145	$344,115	$0	$384,957	$39,474	$0

GENESEE INTERMEDIATE SCHOOL DISTRICT - FLINT, MICHIGAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-Through Grantor/ Program Title	Federal ALN	Pass-Through Project Number	Program Or Award Amount	Accrued (Deferred) Revenue July 1, 2024	Prior Year Expenditures	Current Year Expenditures	Adjustments Prior Years	Current Year Cash/ Payments In Kind Received	Accrued (Deferred) Revenue June 30, 2025	Transferred to Subrecipients as of June 30, 2025
U.S. DEPARTMENT OF EDUCATION (Continued)										
Passed Through Michigan Department of Education (Continued):										
Education for Homeless Children and Youth	84.196									
HAA VII-B Homeless Child Education (23-24)		242320-2324	$128,702	$20,021	$81,772	$36,845	$0	$56,866	$0	$0
HAA VII-B Homeless Child Education (24-25)		252320-2425	170,045	0	0	100,498	0	86,354	14,144	0
Total ALN 84.196			$298,747	$20,021	$81,772	$137,343	$0	$143,220	$14,144	$0
21st Century Learning Grant	84.287C									
21st Century Learning Cohort 4M (23-24)		242110-M228610	750,000	101,993	750,000	0	0	101,993	0	0
21st Century Learning Cohort 4N (23-24)		242110-N23011	450,000	88,226	419,569	0	0	88,226	0	0
21st Century Learning Cohort 5M (24-25)		252110-M228610	836,900	0	0	672,589	0	561,620	110,969	0
21st Century Learning Cohort 5N (24-25)		252110-N23007	497,400	0	0	422,970	0	341,278	81,692	0
Total ALN 84.287C			$2,534,300	$190,219	$1,169,569	$1,095,559	$0	$1,093,117	$192,661	$0
English Language Acquisition Grants	84.365									
Title III - Limited English (23-24)		240580-2324	88,005	2,986	43,273	2,945	0	5,931	0	0
Title III - Limited English (24-25)		250580-2425	105,182	0	0	58,778	0	43,815	14,963	0
Total ALN 84.365			$193,187	$2,986	$43,273	$61,723	$0	$49,746	$14,963	$0
Education Stabilization Fund										
Covid-19 - Section 11bb - GEER II	84.425V	221037-2324	17,899	0	0	17,899	0	17,899	0	0
ARP - Homeless I	84.425W	211012-2122	132,378	39,401	120,555	11,823	0	51,224	0	0
ARP - Homeless II	84.425W	211013-2223	34,091	7,018	11,779	21,946	0	28,964	0	0
Total ALN 84.425			$184,368	$46,419	$132,334	$51,668	$0	$98,087	$0	$0
TOTAL U.S. DEPARTMENT OF EDUCATION			$69,370,726	$7,770,643	$41,043,134	$24,684,966	$0	$24,278,818	$8,176,791	$18,253,064
U.S. DEPARTMENT OF AGRICULTURE										
Passed Through Michigan Department of Education										
National School Breakfast Program	10.553	241970	206,193	36,357	171,892	34,301	0	70,658	0	0
National School Breakfast Program	10.553	251970	195,988	0	0	195,988	0	182,694	13,294	0
Total ALN 10.553			$402,181	$36,357	$171,892	$230,289	$0	$253,352	$13,294	$0
Non-Cash Assistance										
Commodities	10.555	N/A	62,790	0	0	62,790	0	62,790	0	0
Commodities - Bonus	10.555	N/A	567	0	0	567	0	567	0	0
Total Non-Cash ALN 10.555			$63,357	$0	$0	$63,357	$0	$63,357	$0	$0
Cash Assistance										
National School Lunch Program	10.555	241960	330,709	58,175	276,917	53,792	0	111,967	0	0
National School Lunch Program	10.555	251960	322,283	0	0	322,283	0	302,099	20,184	0
Total Cash Assistance ALN 10.555			$652,992	$58,175	$276,917	$376,075	$0	$414,066	$20,184	$0
Total ALN 10.555			$716,349	$58,175	$276,917	$439,432	$0	$477,423	$20,184	$0
Total Nutrition Cluster			$1,118,530	$94,532	$448,809	$669,721	$0	$730,775	$33,478	$0

GENESEE INTERMEDIATE SCHOOL DISTRICT - FLINT, MICHIGAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-Through Grantor/ Program Title	Federal ALN	Pass-Through Project Number	Program Or Award Amount	Accrued (Deferred) Revenue July 1, 2024	Prior Year Expenditures	Current Year Expenditures	Adjustments Prior Years	Current Year Cash/ Payments In Kind Received	Accrued (Deferred) Revenue June 30, 2025	Transferred to Subrecipients as of June 30, 2025
U.S. DEPARTMENT OF AGRICULTURE										
Passed Through Michigan Department of Education										
Food Equipment Assistance Grant	10.579	221991 - EAG	$53,943	$0	$0	$35,031	$0	$35,031	0	$0
Passed Through Eastern Michigan Food Bank										
Child Care Food Program	10.558	8530-600	88,352	4,027	54,398	33,953	0	28,329	9,651	0
Passed Through Michigan Fitness Foundation	10.561									
Snap-Ed (23-24)		FY 24 GISD	710,000	174,808	490,162	149,293	0	324,101	0	$0
Snap-Ed (24-25)		FY 25 GISD	725,000	0	0	533,281	0	297,422	235,859	$0
Total ALN 10.561			$1,435,000	$174,808	$490,162	$682,574	$0	$621,523	$235,859	$0
TOTAL U.S. DEPARTMENT OF AGRICULTURE			$2,695,825	$273,367	$993,369	$1,421,279	$0	$1,415,658	$278,988	$0
U.S. DEPARTMENT OF JUSTICE										
Direct Grant										
Stop-School Violence Prev & Mental Health	16.839	2019-YS-KX-0028	249,864	11,060	247,293	2,571	0	13,631	0	0
Stop-Prevent School Violence	16.839	5PBJA-21-GG-04672-STO	579,953	11,078	204,119	112,750	0	119,078	4,750	0
TOTAL U.S. DEPARTMENT OF JUSTICE			$829,817	$22,138	$451,412	$115,321	$0	$132,709	$4,750	$0
U.S. DEPARTMENT OF LABOR										
Passed Through GSMW/CAIWDASOM										
WIA Youth Activities										
WIA Youth Activities (23-24)	17.259	220-23-WIY-135	90,688	20,065	90,688	0		20,065	0	0
WIA Youth Activities (24-25)	17.259	220-24-WIY-135	115,333	0	0	115,333	0	103,446	11,887	0
TOTAL U.S. DEPARTMENT OF LABOR			$206,021	$20,065	$90,688	$115,333	$0	$123,511	$11,887	$0
U.S. DEPARTMENT OF TREASURY										
Passed Through Michigan Department of Education										
COVID-19 - Section 31p - TRAILS	21.027	22-23	892,857	0	267,857	401,786	0	401,786	0	0
ARP - Grow Your Own Program	21.027	232423-20231	1,589,420	163,334	399,400	317,724	0	242,961	238,097	0
TOTAL U.S. DEPARTMENT OF TREASURY			$2,482,277	$163,334	$667,257	$719,510	$0	$644,747	$238,097	$0
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES										
Direct Grant										
CDC Adolescent Health (7871-0002-533)	93.079	NU87PS004355-03-00 C3	190,909	54,096	159,186	26,675	0	80,771	0	0
CDC Adolescent Health (7874-533)	93.079	NU87PS004355-05-02	360,000	89,812	291,438	49,858	0	139,670	0	0
CDC Adolescent Health (7875-533)	93.079	NU87DP000020-01	360,000	0	0	252,739	0	121,141	131,598	0
CDC Health Equity (7874-0002-533)	93.079	NU87PS004355-05-03	99,980	40,155	40,155	53,607	0	93,762	0	0
Total ALN 93.079			$1,010,889	$184,063	$490,779	$382,879	$0	$435,344	$131,598	$0

GENESEE INTERMEDIATE SCHOOL DISTRICT - FLINT, MICHIGAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-Through Grantor/ Program Title	Federal ALN	Pass-Through Project Number	Program Or Award Amount	Accrued (Deferred) Revenue July 1, 2024	Prior Year Expenditures	Current Year Expenditures	Adjustments Prior Years	Current Year Cash/ Payments In Kind Received	Accrued (Deferred) Revenue June 30, 2025	Transferred to Subrecipients as of June 30, 2025
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES (Continued)										
Direct Grant										
Child Abuse & Neglect Program (23-24)	93.590	E20240228-00	$50,000	$2,335	$39,836	$10,164	$0	$12,499	0	$0
Direct Grant	93.600									
Head Start (7234-521) 23-24		05CH012263-01	11,065,334	2,220,838	9,598,561	0	0	2,220,838	0	0
Head Start (7235-521) 24-25		05CH012263-02	11,325,813	0	0	10,156,639	0	9,413,839	742,800	0
Head Start Tech & Training (7234-522) 23-24		05CH012263-01	122,010	23,250	108,403	0	0	23,250	0	0
Head Start Tech & Training (7235-522) 24-25		05CH012263-02	122,010	0	0	79,948	0	73,485	6,463	0
Early Head Start (7234-529) 23-24		05CH012263-01	6,848,028	1,526,327	6,299,307	0	0	1,526,327	0	0
Early Head Start (7235-529) 24-25		05CH012263-02	7,008,513	0	0	7,008,513	0	6,532,999	475,514	0
Early Head Start T&TA (7234-530)		05CH012263-01	105,537	16,720	66,070	0	0	16,720	0	0
Early Head Start T&TA (7235-530)		05CH012263-02	105,537	0	0	49,458	0	44,551	4,907	0
Total ALN 93.600			$36,702,782	$3,787,135	$16,072,341	$17,294,558	$0	$19,852,009	$1,229,684	$0
Passed Through GST Michigan Works										
MiCoach Program	93.516	MiCOACH_GISD	138,473	15,773	46,526	81,414	0	80,396	16,791	0
Passed Through the Michigan Department of Community Health										
Medical Assistance Program Title XIX	93.778									
Medicaid Outreach (24-25)		N/A	659,390	0	0	659,390	0	659,390	0	445,530
Passed through Michigan Department of Health and Human Services (MDHHS)										
MIECHV-Maternal, Infant, and Early Childhood Home Visit	93.870	PAT 2024	250,000	16,010	250,000	0	250,000	16,010	0	0
MIECHV-Maternal, Infant, and Early Childhood Home Visit	93.870	PAT 2025	312,526	0	0	312,526	0	266,951	45,575	0
Total ALN 93.870			$562,526	$16,010	$250,000	$312,526	$250,000	$282,961	$45,575	$0
TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			$39,124,060	$4,005,316	$16,899,482	$18,740,931	$250,000	$21,322,599	$1,423,648	$445,530
TOTAL SCHEDULE OF FEDERAL AWARDS			$114,708,726	$12,254,863	$60,145,342	$45,797,340	$250,000	$47,918,042	$10,134,161	$18,698,594

GENESEE INTERMEDIATE SCHOOL DISTRICT - FLINT, MICHIGAN
NOTES/RECONCILIATION TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

FEDERAL REVENUE RECOGNIZED FOR THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	$45,797,340
FEDERAL REVENUE RECOGNIZED PER THE GENERAL PURPOSE FINANCIAL STATEMENTS	
General Fund	$23,547,393
Special Education Fund	20,110,408
Career Technical Education Fund	1,400,834
Food Service	738,705
TOTAL	$45,797,340

1) Basis of Presentation - The accompanying schedule of expenditures of federal awards includes the federal grant activity of Genesee Intermediate School District for the year ended June 30, 2025.

   The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the schedule presents only a selected portion of the operations of Genesee Intermediate School District, it is not intended to and does not present the financial position or changes in net position of Genesee Intermediate School District.

   Management has utilized the NexSys System in preparing the Schedule of Expenditures of Federal Awards. All differences between the Schedule of Expenditures of Federal Awards and the Grant Auditor's Report have been reconciled in the attached reconciliation on page 6 of this report.

   The District qualifies for low-risk auditee status.

2) Summary of Significant Accounting Policies - Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Expenditures are recognized following the cost principles in the Uniform Guidance as applicable, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts (if any) shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

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

3) Noncash Assistance - The value of noncash assistance received was determined in accordance with the provisions of the Uniform Guidance. The grantee received no noncash assistance during the year ended June 30, 2024 that is not included on the schedule of expenditures of federal awards.

4) The $250,000 reported in the PY Adjustment column for the Maternal, Infant, and Early Childhood Home Visit grant reflects a correction to federal expenditures that were omitted in the prior year's Schedule of Expenditures of Federal Awards. After a thorough reconciliation of grant activity and expenditures, it was determined by the MDHHS that this amount should have been included in the previous year's reporting but was inadvertently excluded after a December 13, 2023 MDHHS amendment to the FY 23-24 phase of the grant changed the award agreement from a recipient type grant to a sub-recipient type. Accrued Revenue of $16,010 as of July 1, 2023 was added to the Schedule of Expenditures of Federal Awards due to the addition of this grant.

GENESEE INTERMEDIATE SCHOOL DISTRICT - FLINT, MICHIGAN
RECONCILIATION OF "GRANT SECTION AUDITOR'S REPORT"
TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Current Payments Per the Grant Auditor's Report - Cash Management System			$25,063,799
Add:	Recorded on Cash Management in Prior Year but Recorded by District in the Current Year		
	National School Breakfast Program (ALN 10.553)	$24,744	
	National School Lunch Program (ALN 10.555)	39,692	
	Total		64,436
Add:	Grants Passed Through Other Agencies:		
	Direct Grants		
	Nurse Pilot Program (ALN 84.215K)	$485,167	
	STOP Grants (ALN 16.839)	132,709	
	CDC Adolescent (ALN 93.079)	435,344	
	Child Abuse & Neglect (ALN 93.590)	12,499	
	Head Start (ALN 93.600)	19,852,009	
	Total Direct Grants		20,917,728
	Passed Through Marquette RESA		
	IDEA Grant Funded Initative (ALN 84.027)		12,612
	Passed Through Eastern Michigan Food Bank		
	CACFP (ALN 10.558)		28,329
	Passed through Michigan Fitness Foundation		
	SNAP-ED (ALN 10.561)		621,523
	Passed Through GSMW/CAIWDASOM		
	WIA Youth Activities (ALN 17.259)		123,511
	Passed through GST Michigan Works		
	MiCoach Program (ALN 93.516)		80,396
	Passed through the Michigan Department of Community Health		
	Medicaid (ALN 93.778)		659,390
	Passed through MDHHS		
	MIECHV-Maternal, Infant, & Early Childhood Home Visit (ALN 93.870)		282,961
	Entitlement and Bonus Commodities (ALN 10.555)		63,357
TOTAL CURRENT YEAR RECEIPTS PER SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS			$47,918,042

Lewis & Knopf CPAs, PC

December 2, 2025

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Education of
Genesee Intermediate School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Genesee Intermediate School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Genesee Intermediate School District's basic financial statements, and have issued our report thereon dated December 2, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Genesee 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 Genesee Intermediate School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Genesee Intermediate School District's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Genesee 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*.

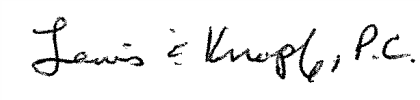
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Purpose of this Report

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.



LEWIS & KNOPF, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

Lewis & Knopf CPAs, PC

Lewis & Knopf CPAs, PC

December 2, 2025

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

To the Board of Education of
Genesee Intermediate School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Genesee 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 Genesee 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 Genesee Intermediate School District's federal programs.

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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 Genesee 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 Genesee 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 Genesee 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 Genesee 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 Genesee 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, each major fund, and the aggregate remaining fund information of Genesee Intermediate School District, as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise Genesee Intermediate School District's basic financial statements. We issued our report thereon dated December 2, 2025, which contained unmodified opinions on those financial statements. Our audit was performed 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.

Lewis & Knopf, P.C.

LEWIS & KNOPF, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

GENESEE INTERMEDIATE SCHOOL DISTRICT
SUMMARY OF FINDINGS AND QUESTIONED COSTS
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	☒ No
• Significant deficiency (ies) identified?	☐ Yes	☒ None reported
Noncompliance material to financial statements noted?	☐ Yes	☒ No

Federal Awards

Internal control over major programs:		
• Material weakness(es) identified?	☐ Yes	☒ No
• Significant deficiency (ies) identified?	☐ Yes	☒ 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	☒ No

Identification of major programs:

ALN Number(s)	Name of Federal Program or Cluster
93.600	Head Start

Dollar threshold use to distinguish between type A and type B programs:	$1,373,920	
Auditee qualified as a low-risk auditee?	☒ Yes	☐ No

SECTION II – FINANCIAL STATEMENT FINDINGS

There were no findings for the current year.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no findings for the current year.

STATUS OF PRIOR YEAR FINDINGS

There were no findings for the prior year.

GENESEE INTERMEDIATE SCHOOL DISTRICT - FLINT, MICHIGAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PROVIDED TO SUBRECIPIENTS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Program Title/ Subrecipient	Federal CFDA Number	Subrecipient Project Number	Subrecipient Award Amount	Due To Subrecipients July 1, 2024	Subrecipient's Prior Year Expenditures	Current Year Cash Transferred To Subrecipients	Federal Expenditures Reported By Subrecipients	Due To Subrecipients June 30, 2025
U.S. DEPARTMENT OF EDUCATION								
Title I - Regional Assistance Grant (23-24)	84.010A							
Beecher Community School District		241570-2324	$127,650	$48,021	$91,499	$71,534	$23,513	$0
Clio Area School District		241570-2324	146,015	38,694	106,119	75,199	36,505	0
Davison Community Schools		241570-2324	143,984	50,780	133,602	59,687	8,907	0
Eagle's Nest Academy		241570-2324	90,055	21,097	45,811	43,670	22,573	0
Flint Community Schools		241570-2324	168,864	17,166	33,781	20,351	3,185	0
Greater Heights Academy		241570-2324	79,729	19,238	19,238	27,806	8,568	0
International Academy of Flint		241570-2324	90,664	25,181	52,162	45,194	20,013	0
Richfield Public School Academy		241570-2324	127,114	29,898	69,446	50,179	20,281	0
Swartz Creek Community Schools		241570-2324	114,143	20,744	60,510	38,373	17,629	0
WAY Academy-Flint		241570-2324	157,172	42,526	92,933	83,913	41,387	0
Westwood Heights Schools		241570-2324	154,841	28,715	83,055	66,160	37,445	0
Total Title I Regional Assistance Grant (23-24)			$1,400,231	$342,060	$788,156	$582,066	$240,006	$0
Title I - Regional Assistance Grant (24-25)	84.010A							
Beecher Community School District		251570-2425	101,556	0	0	25,689	45,816	20,127
Burton Glenn Charter Academy		251570-2425	20,600	0	0	0	5,947	5,947
Carman-Ainsworth Community Schools		251570-2425	20,243	0	0	13,481	15,880	2,399
Clio Area School District		251570-2425	93,107	0	0	54,251	73,104	18,853
Davison Community Schools		251570-2425	90,001	0	0	41,712	84,269	42,557
Eagle's Nest Academy		251570-2425	79,015	0	0	36,670	51,564	14,894
Flint Community Schools		251570-2425	51,558	0	0	0	2,952	2,952
Grand Blanc Academy		251570-2425	14,844	0	0	14,844	14,844	0
Greater Heights Academy		251570-2425	70,000	0	0	0	35,608	35,608
International Academy of Flint		251570-2425	123,885	0	0	32,566	59,245	26,679
Richfield Public School Academy		251570-2425	109,354	0	0	25,355	67,202	41,847
Swartz Creek Community Schools		251570-2425	101,330	0	0	12,515	48,370	35,855
WAY Academy-Flint		251570-2425	102,221	0	0	29,671	74,272	44,601
Westwood Heights Schools		251570-2425	130,650	0	0	54,438	87,405	32,967
Total Title I Regional Assistance Grant (24-25)			$1,108,364	$0	$0	$341,192	$666,478	$325,286

GENESEE INTERMEDIATE SCHOOL DISTRICT - FLINT, MICHIGAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PROVIDED TO SUBRECIPIENTS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Program Title/ Subrecipient	Federal CFDA Number	Subrecipient Project Number	Subrecipient Award Amount	Due To Subrecipients July 1, 2024	Subrecipient's Prior Year Expenditures	Current Year Cash Transferred To Subrecipients	Federal Expenditures Reported By Subrecipients	Due To Subrecipients June 30, 2025
U.S. DEPARTMENT OF EDUCATION								
IDEA Flowthrough (23-24)	84.027							
Atherton Community Schools		240450-2324	$326,026	$217,226	$326,026	$217,226	$0	$0
Beecher School District		240450-2324	175,715	28,594	167,850	36,459	7,865	0
Bendle Public Schools		240450-2324	328,143	102,211	328,143	102,211	0	0
Bentley Community School District		240450-2324	230,759	87,921	225,190	93,490	5,569	0
Burton Glen Academy		240450-2324	156,662	22,056	22,056	156,662	134,606	0
Carman-Ainsworth School District		240450-2324	1,143,208	240,313	1,008,202	375,319	135,006	0
Clio Area Schools		240450-2324	601,243	219,308	601,243	219,308	0	0
Davison Community Schools		240450-2324	1,373,967	508,770	1,373,967	508,770	0	0
Eagle's Nest Academy		240450-2324	33,873	6,113	33,873	6,113	0	0
Fenton Area Public Schools		240450-2324	906,099	95,514	906,099	95,514	0	0
Flex High		240450-2324	105,853	0	105,853	0	0	0
Flint Community Schools		240450-2324	1,399,372	117,362	853,072	663,662	546,300	0
Flint Cultural Center Academy		240450-2324	105,853	21,127	88,510	38,470	17,343	0
Flushing Community Schools		240450-2324	1,098,750	141,145	1,098,750	141,145	0	0
Genesee School District		240450-2324	273,100	106,573	273,100	106,573	0	0
Genesee STEM		240450-2324	0	0	0	0	0	0
Goodrich Area Schools		240450-2324	387,421	0	380,399	7,022	7,022	0
Grand Blanc Community Schools		240450-2324	2,155,160	204,233	1,864,936	494,457	290,224	0
Grand Blanc Academy		240450-2324	99,501	24,685	74,570	49,616	24,931	0
Greater Heights Academy		240450-2324	69,863	0	69,863	0	0	0
International Academy of Flint		240450-2324	237,110	103,241	204,886	135,465	32,224	0
Kearsley Community Schools		240450-2324	956,908	0	956,908	0	0	0
Lake Fenton Community Schools		240450-2324	450,932	173,898	450,932	173,898	0	0
LakeVille Community Schools		240450-2324	241,344	0	241,344	0	0	0
Linden Community Schools		240450-2324	800,246	272,092	800,246	272,092	0	0
Linden Charter Academy		240450-2324	169,364	0	155,952	13,412	13,412	0
Madison Academy		240450-2324	107,970	0	107,970	0	0	0
Montrose Community Schools		240450-2324	425,528	132,479	425,528	132,479	0	0
Mt. Morris Consolidated Schools		240450-2324	618,179	87,637	618,179	87,637	0	0
Northridge Academy		240450-2324	42,341	13,107	42,341	13,107	0	0
New Standard Academy		240450-2324	114,321	42,241	114,321	42,241	0	0
Richfield Public School Academy		240450-2324	188,418	46,522	166,457	68,483	21,961	0
Swartz Creek Community Schools		240450-2324	1,115,687	0	843,278	272,409	272,409	0
Way Academy		240450-2324	16,936	0	16,936	0	0	0
Westwood Heights Schools		240450-2324	275,217	88,588	275,217	88,588	0	0
Woodland Park Academy		240450-2324	97,384	0	97,384	0	0	0
Total IDEA Flowthrough (23-24)			$16,828,453	$3,102,956	$15,319,581	$4,611,828	$1,508,872	$0

GENESEE INTERMEDIATE SCHOOL DISTRICT - FLINT, MICHIGAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PROVIDED TO SUBRECIPIENTS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Program Title/ Subrecipient	Federal CFDA Number	Subrecipient Project Number	Subrecipient Award Amount	Due To Subrecipients July 1, 2024	Subrecipient's Prior Year Expenditures	Current Year Cash Transferred To Subrecipients	Federal Expenditures Reported By Subrecipients	Due To Subrecipients June 30, 2025
U.S. DEPARTMENT OF EDUCATION								
IDEA Flowthrough (24-25)	84.027							
Atherton Community Schools		250450-2425	$290,950	$0	$0	$200,626	$290,950	$90,324
Beecher School District		250450-2425	193,288	0	0	145,344	170,281	24,937
Bendle Public Schools		250450-2425	341,815	0	0	202,240	341,815	139,575
Bentley Community School District		250450-2425	215,669	0	0	128,983	215,669	86,686
Burton Glen Academy		250450-2425	185,150	0	0	166,054	181,214	15,160
Carman-Ainsworth School District		250450-2425	1,171,937	0	0	646,507	993,505	346,998
Clio Area Schools		250450-2425	588,003	0	0	588,003	588,003	0
Davison Community Schools		250450-2425	1,373,364	0	0	960,630	1,373,364	412,734
Eagles Nest Academy		250450-2425	38,658	0	0	38,658	38,658	0
Fenton Area Public Schools		250450-2425	864,710	0	0	576,131	864,710	288,579
Flex High School of Michigan		250450-2425	109,869	0	0	90,376	109,869	19,493
Flint Cultural Center Academy		250450-2425	120,042	0	0	86,755	101,022	14,267
Flint Community Schools		250450-2425	1,403,883	0	0	0	509,209	509,209
Flushing Community Schools		250450-2425	1,082,414	0	0	892,864	1,082,414	189,550
Genesee School District		250450-2425	244,154	0	0	170,669	243,589	72,920
Goodrich Area Schools		250450-2425	392,680	0	0	392,265	392,265	0
Grand Blanc Community Schools		250450-2425	2,193,312	0	0	1,755,084	1,964,934	209,850
Grand Blanc Academy		250450-2425	99,696	0	0	35,385	73,069	37,684
Greater Heights Academy		250450-2425	40,692	0	0	40,692	40,692	0
International Academy of Flint		250450-2425	183,115	0	0	152,021	183,115	31,094
Kearsley Community Schools		250450-2425	996,960	0	0	996,960	996,960	0
Lake Fenton Community Schools		250450-2425	463,892	0	0	285,889	463,892	178,003
LakeVille Community Schools		250450-2425	248,223	0	0	119,587	207,768	88,181
Linden Community Schools		250450-2425	775,187	0	0	522,616	775,187	252,571
Linden Charter Academy		250450-2425	179,046	0	0	179,046	179,046	0
Madison Academy		250450-2425	136,319	0	0	132,206	136,319	4,113
Montrose Community Schools		250450-2425	398,784	0	0	351,661	398,784	47,123
Mt. Morris Consolidated Schools		250450-2425	596,142	0	0	448,466	586,288	137,822
Northridge Academy		250450-2425	63,073	0	0	17,685	63,073	45,388
New Standard Academy		250450-2425	111,904	0	0	82,632	111,904	29,272
Richfield Public School Academy		250450-2425	177,011	0	0	104,421	155,803	51,382
Swartz Creek Community Schools		250450-2425	1,131,245	0	0	661,591	1,078,164	416,573
Way Academy		250450-2425	20,346	0	0	20,346	20,346	0
Westwood Heights Schools		250450-2425	238,050	0	0	213,689	238,050	24,361
Woodland Park Academy		250450-2425	95,627	0	0	94,506	95,627	1,121
Total IDEA Flowthrough (24-25)			$16,765,210	$0	$0	$11,500,588	$15,265,558	$3,764,970

GENESEE INTERMEDIATE SCHOOL DISTRICT - FLINT, MICHIGAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PROVIDED TO SUBRECIPIENTS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Program Title/ Subrecipient	Federal CFDA Number	Subrecipient Project Number	Subrecipient Award Amount	Due To Subrecipients July 1, 2024	Subrecipient's Prior Year Expenditures	Current Year Cash Transferred To Subrecipients	Federal Expenditures Reported By Subrecipients	Due To Subrecipients June 30, 2025
U.S. DEPARTMENT OF EDUCATION								
Secondary Regional Allocation (23-24)	84.048A							
Carman-Ainsworth School District		243520-241215	$34,516	$13,041	$29,746	$13,041	$0	$0
Clio Area Schools		243520-241215	16,140	710	16,111	710	0	0
Davison Community Schools		243520-241215	59,668	16,741	59,668	16,741	0	0
Fenton Area Public Schools		243520-241215	74,255	0	72,635	0	0	0
Flushing Community Schools		243520-241215	33,519	13,148	33,518	13,148	0	0
Grand Blanc Community Schools		243520-241215	232,850	60,528	232,708	60,528	0	0
Kearsley Community Schools		243520-241215	9,697	0	9,325	0	0	0
Lake Fenton Schools		243520-241215	15,093	0	15,093	0	0	0
Montrose Community Schools		243520-241215	56,776	0	56,776	0	0	0
Shiawassee RESD		243520-241215	303,784	12,341	290,823	12,341	0	0
Westwood Heights School District		243520-241215	12,328	920	12,328	920	0	0
Total Secondary Regional Allocation (23-24)			$848,626	$117,429	$828,731	$117,429	$0	$0
Secondary Regional Allocation (24-25)	84.048A							
Carman-Ainsworth School District		253520-251215	44,730	0	0	14,387	25,700	11,313
Clio Area Schools		253520-251215	18,649	0	0	18,101	18,101	0
Davison Community Schools		253520-251215	78,825	0	0	53,458	76,738	23,280
Fenton Area Public Schools		253520-251215	68,450	0	0	62,620	68,144	5,524
Flushing Community Schools		253520-251215	31,519	0	0	27,199	31,309	4,110
Grand Blanc Community Schools		253520-251215	211,648	0	0	195,101	211,648	16,547
Kearsley Community Schools		253520-251215	11,000	0	0	9,652	9,652	0
Lake Fenton Schools		253520-251215	16,681	0	0	16,428	16,428	0
Montrose Community Schools		253520-251215	54,276	0	0	54,276	54,276	0
Shiawassee RESD		253520-251215	278,606	0	0	253,768	273,983	20,215
Westwood Heights School District		253520-251215	17,045	0	0	15,042	16,263	1,221
Total Secondary Regional Allocation (24-25)			$831,429	$0	$0	$720,032	$802,242	$82,210

GENESEE INTERMEDIATE SCHOOL DISTRICT - FLINT, MICHIGAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PROVIDED TO SUBRECIPIENTS
FOR THE YEAR ENDED JUNE 30, 2025

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U.S. DEPARTMENT OF EDUCATION								
IDEA Preschool Incentive (22-23)	84.173A							
Beecher School District		230460-2223	$4,736	$0	$4,736	$0	$0	$0
Bendle Public Schools		230460-2223	29,998	0	29,998	0	0	0
Carman-Ainsworth School District		230460-2223	28,419	0	28,419	0	0	0
Clio Area Schools		230460-2223	15,788	0	15,788	0	0	0
Davison Community Schools		230460-2223	36,313	0	36,313	0	0	0
Fenton Area Public Schools		230460-2223	29,998	0	29,998	0	0	0
Flint Community Schools		230460-2223	93,150	0	93,150	0	0	0
Flushing Community Schools		230460-2223	28,419	0	28,419	0	0	0
Genesee School District		230460-2223	1,579	0	1,579	0	0	0
Goodrich Area Schools		230460-2223	1,579	0	1,579	0	0	0
Grand Blanc Community Schools		230460-2223	78,941	0	78,941	0	0	0
Kearsley Community Schools		230460-2223	22,103	0	22,103	0	0	0
Lake Fenton Community Schools		230460-2223	4,736	0	4,736	0	0	0
LakeVille Community Schools		230460-2223	11,052	0	11,052	0	0	0
Montrose Community Schools		230460-2223	9,473	0	9,473	0	0	0
Mt. Morris Consolidated Schools		230460-2223	12,631	0	12,631	0	0	0
Swartz Creek Community Schools		230460-2223	7,894	0	7,894	0	0	0
Westwood Heights		230460-2223	1,579	632	1,579	632	0	0
Total IDEA Preschool Incentive (22-23)			$418,388	$632	$418,388	$632	$0	$0
IDEA Preschool Incentive (23-24)	84.173A							
Bendle Public Schools		240460-2324	$34,429	$13,314	$34,429	$13,314	$0	$0
Burton Glen Academy		240460-2324	1,497	0	0	0	0	0
Carman-Ainsworth School District		240460-2324	35,926	10,375	34,744	11,557	1,182	0
Clio Area Schools		240460-2324	17,963	0	17,963	0	0	0
Davison Community Schools		240460-2324	11,975	2,595	11,975	2,595	0	0
Fenton Area Public Schools		240460-2324	35,926	5,097	35,926	5,097	0	0
Flint Community Schools		240460-2324	76,342	41,156	70,342	41,156	0	0
Flushing Community Schools		240460-2324	35,926	7,364	35,926	7,364	0	0
Grand Blanc Community Schools		240460-2324	91,311	23,515	91,311	23,515	0	0
Kearsley Community Schools		240460-2324	16,466	0	16,466	0	0	0
LakeVille Community Schools		240460-2324	4,491	0	4,491	0	0	0
Montrose Community Schools		240460-2324	16,466	6,275	16,466	6,275	0	0
Mt. Morris Consolidated Schools		240460-2324	11,975	0	11,975	0	0	0
Swartz Creek Community Schools		240460-2324	28,441	5,765	26,863	7,344	1,579	0
Total IDEA Preschool Incentive (23-24)			$419,134	$115,456	$408,877	$118,217	$2,761	$0

GENESEE INTERMEDIATE SCHOOL DISTRICT - FLINT, MICHIGAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PROVIDED TO SUBRECIPIENTS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Program Title/ Subrecipient	Federal CFDA Number	Subrecipient Project Number	Subrecipient Award Amount	Due To Subrecipients July 1, 2024	Subrecipient's Prior Year Expenditures	Current Year Cash Transferred To Subrecipients	Federal Expenditures Reported By Subrecipients	Due To Subrecipients June 30, 2025
U.S. DEPARTMENT OF EDUCATION								
IDEA Preschool Incentive (24-25)	84.173A							
Beecher School District		250460-2425	$12,318	$0	$0	$12,318	$12,318	$0
Bendle Public Schools		250460-2425	20,941	0	0	11,736	20,941	9,205
Carman-Ainsworth School District		250460-2425	29,564	0	0	20,451	29,564	9,113
Clio Area Schools		250460-2425	23,405	0	0	23,405	23,405	0
Davison Community Schools		250460-2425	38,186	0	0	0	38,186	38,186
Fenton Area Public Schools		250460-2425	16,014	0	0	16,014	16,014	0
Flint Community Schools		250460-2425	64,055	0	0	0	0	0
Flushing Community Schools		250460-2425	27,100	0	0	27,099	27,099	0
Goodrich Area Schools		250460-2425	1,232	0	0	1,232	1,232	0
Grand Blanc Community Schools		250460-2425	99,777	0	0	77,680	99,777	22,097
Kearsley Community Schools		250460-2425	18,477	0	0	17,713	18,477	764
Lake Fenton Community Schools		250460-2425	11,086	0	0	11,086	11,086	0
LakeVille Community Schools		250460-2425	4,927	0	0	3,554	4,927	1,373
Linden Community Schools		250460-2425	12,318	0	0	4,298	8,333	4,035
Montrose Community Schools		250460-2425	6,159	0	0	5,841	6,159	318
Mt. Morris Consolidated Schools		250460-2425	16,014	0	0	16,014	16,014	0
Swartz Creek Community Schools		250460-2425	19,709	0	0	10,808	18,592	7,784
Westwood Heights		250460-2425	2,464	0	0	1,831	1,831	0
Total IDEA Preschool Incentive (24-25)			$423,746	$0	$0	$261,080	$353,955	$92,875
TOTAL U.S. DEPARTMENT OF EDUCATION			$39,043,581	$3,678,533	$17,763,733	$18,253,064	$18,839,872	$4,265,341

GENESEE INTERMEDIATE SCHOOL DISTRICT - FLINT, MICHIGAN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PROVIDED TO SUBRECIPIENTS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Program Title/ Subrecipient	Federal CFDA Number	Subrecipient Project Number	Subrecipient Award Amount	Due To Subrecipients July 1, 2024	Subrecipient's Prior Year Expenditures	Current Year Cash Transferred To Subrecipients	Federal Expenditures Reported By Subrecipients	Due To Subrecipients June 30, 2025
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Medicaid Outreach (24-25)								
Atherton Community Schools		N/A	$6,561	$0	$0	$6,561	$6,561	$0
Beecher School District		N/A	6,883	0	0	6,883	6,883	0
Bendle Public Schools		N/A	8,186	0	0	8,186	8,186	0
Bentley Community Schools		N/A	4,435	0	0	4,435	4,435	0
Carman-Ainsworth School District		N/A	26,873	0	0	26,873	26,873	0
Clio Area Schools		N/A	20,059	0	0	20,059	20,059	0
Davison Community Schools		N/A	61,563	0	0	61,563	61,563	0
Fenton Area Public Schools		N/A	28,379	0	0	28,379	28,379	0
Flint Community Schools		N/A	32,697	0	0	32,697	32,697	0
Flushing Community Schools		N/A	22,122	0	0	22,122	22,122	0
Genesee School District		N/A	2,685	0	0	2,685	2,685	0
Goodrich Area Schools		N/A	10,814	0	0	10,814	10,814	0
Grand Blanc Community Schools		N/A	49,631	0	0	49,631	49,631	0
International Academy		N/A	5,186	0	0	5,186	5,186	0
Kearsley Community Schools		N/A	28,883	0	0	28,883	28,883	0
Lake Fenton Community Schools		N/A	15,631	0	0	15,631	15,631	0
LakeVille Community Schools		N/A	7,628	0	0	7,628	7,628	0
Linden Community Schools		N/A	34,432	0	0	34,432	34,432	0
Montrose Community Schools		N/A	6,624	0	0	6,624	6,624	0
Mt Morris Consolidated Schools		N/A	14,381	0	0	14,381	14,381	0
Richfield Academy		N/A	6,623	0	0	6,623	6,623	0
Swartz Creek Community Schools		N/A	28,937	0	0	28,937	28,937	0
Westwood Heights Schools		N/A	15,816	0	0	15,816	15,816	0
Woodland Park Academy		N/A	501	0	0	501	501	0
Total Medicaid Outreach (24-25)			$445,530	$0	$0	$445,530	$445,530	$0
TOTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PROVIDED TO SUBRECIPIENTS			$39,489,111	$3,678,533	$17,763,733	$18,698,594	$19,285,402	$4,265,341