Lake Orion Community Schools

Federal Awards
Supplemental Information
June 30, 2013
## Lake Orion Community Schools

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<th>Page</th>
</tr>
</thead>
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<td>2-3</td>
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</tr>
<tr>
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<td>10</td>
</tr>
</tbody>
</table>
Report on Schedule of Expenditures of Federal Awards
Required by OMB Circular A-133

Independent Auditor's Report

To the Board of Education
Lake Orion Community Schools

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Lake Orion Community Schools (the "School District") as of and for the year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We issued our report thereon dated September 23, 2013, 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 September 23, 2013.

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, 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 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

September 23, 2013
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
Lake Orion Community Schools

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 major fund, and the aggregate remaining fund information of Lake Orion Community Schools (the "School District") as of and for the year ended June 30, 2013 and related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated September 23, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lake Orion Community Schools' 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.
To the Management and the Board of Education
Lake Orion Community Schools

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lake Orion Community Schools' 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.

We noted certain matters that we have reported to management of Lake Orion Community Schools in a separate letter dated September 23, 2013.

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

September 23, 2013
Report on Compliance for the Major Federal Program;  
Report on Internal Control Over Compliance  
Independent Auditor's Report

To the Board of Education  
Lake Orion Community Schools

Report on Compliance for the Major Federal Program

We have audited Lake Orion Community Schools' (the "School District") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on its major federal program for the year ended June 30, 2013. Lake Orion Community Schools' major federal program is 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 the requirements of laws, regulations, contracts, and grants applicable to its federal program.

*Auditor's Responsibility*

Our responsibility is to express an opinion on compliance for Lake Orion Community Schools' major federal program 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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 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 the major federal program occurred. An audit includes examining, on a test basis, evidence about Lake Orion Community Schools' 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 the major federal program. However, our audit does not provide a legal determination of Lake Orion Community Schools' compliance.
To the Board of Education
Lake Orion Community Schools

Opinion on the Major Federal Program

In our opinion, Lake Orion Community Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of Lake Orion Community Schools 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 Lake Orion Community Schools' internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

September 23, 2013

Ahrens & Morey, PLLC
## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2013

<table>
<thead>
<tr>
<th>Program Title/Project Number/Subrecipient Name</th>
<th>CFDA Number</th>
<th>Approved Awards Amount</th>
<th>(Memo Only) Prior Year Expenditures</th>
<th>Accrued Revenue at July 1, 2012</th>
<th>Federal Funds/In-kind Payments Received</th>
<th>Accrued Revenue at June 30, 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clusters:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education - Noncash assistance - Commodities - 2012-13:</td>
<td></td>
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<tr>
<td>Entitlement</td>
<td>10.555</td>
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<td>$122,641</td>
<td>$122,641</td>
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<td>Cash assistance:</td>
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<tr>
<td>Total cash assistance</td>
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<td></td>
<td>12,436</td>
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<tr>
<td>Total Child Nutrition Cluster</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Education Cluster - U.S. Department of Education - Passed through the Oakland County ISD:</td>
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<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>IDEA:</td>
<td>84.027</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Project number 120450</td>
<td></td>
<td>1,559,169</td>
<td>1,559,169</td>
<td>658,370</td>
<td>658,370</td>
<td></td>
</tr>
<tr>
<td>Project number 130450</td>
<td></td>
<td>$1,239,124</td>
<td>$</td>
<td>-</td>
<td>1,114,738</td>
<td>1,455,088</td>
</tr>
<tr>
<td>Total Special Education - Grants to States (IDEA)</td>
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<td>3,098,293</td>
<td>1,559,169</td>
<td>658,370</td>
<td>1,773,108</td>
<td>1,455,088</td>
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<td>Preschool Incentive:</td>
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<td>Project number 120460</td>
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<td>49,604</td>
<td>13,481</td>
<td>20,731</td>
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<tr>
<td>Project number 130460</td>
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<td>$58,494</td>
<td>$</td>
<td>-</td>
<td>56,537</td>
<td>58,494</td>
</tr>
<tr>
<td>Total Special Education - Preschool Grants</td>
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<td>115,348</td>
<td>49,604</td>
<td>13,481</td>
<td>77,268</td>
<td>65,744</td>
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<td>Total Special Education Cluster</td>
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<td></td>
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<td></td>
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<td>1,957</td>
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<td>Title I Cluster - U.S. Department of Education - Passed through the Michigan Department of Education:</td>
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<td>Title I, Part A:</td>
<td>84.010</td>
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<tr>
<td>Project number 121530 - 1112</td>
<td></td>
<td>511,398</td>
<td>493,964</td>
<td>65,787</td>
<td>83,221</td>
<td>17,434</td>
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<tr>
<td>Project number 131530 - 1213</td>
<td></td>
<td>$551,982</td>
<td>$</td>
<td>-</td>
<td>267,422</td>
<td>389,686</td>
</tr>
<tr>
<td>Total Title I - Part A Cluster</td>
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<td>1,063,380</td>
<td>493,964</td>
<td>65,787</td>
<td>350,643</td>
<td>407,120</td>
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</table>

See Notes to Schedule of Expenditures of Federal Awards.
## Lake Orion Community Schools

### Schedule of Expenditures of Federal Awards (Continued)

**Year Ended June 30, 2013**

<table>
<thead>
<tr>
<th>Program Title/Project Number/Subrecipient Name</th>
<th>CFDA Number</th>
<th>CFDA Approved Awards Amount (Memo Only)</th>
<th>Prior Year Expenditures</th>
<th>Accrued Revenue at July 1, 2012</th>
<th>Federal Funds/In-kind Payments Received</th>
<th>Expenditures</th>
<th>Accrued Revenue at June 30, 2013</th>
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</thead>
<tbody>
<tr>
<td>Clusters (continued):</td>
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<td></td>
<td></td>
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<tr>
<td>Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Oakland County ISD - Medicaid Administrative Outreach Program - 2012</td>
<td>93.778</td>
<td>$19,575</td>
<td>$-</td>
<td>$-</td>
<td>$19,575</td>
<td>$19,575</td>
<td>$-</td>
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<tr>
<td>Total cluster programs</td>
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<td>5,096,741</td>
<td>2,102,737</td>
<td>737,638</td>
<td>3,008,303</td>
<td>2,747,672</td>
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<td>Other federal awards:</td>
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<td></td>
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<tr>
<td>U.S. Department of Education - Passed through the Michigan Department of Education:</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Title IIA, Improving Teacher Quality:</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Project number 120520 - 1112</td>
<td>84.367</td>
<td>162,686</td>
<td>157,495</td>
<td>31,883</td>
<td>37,074</td>
<td>5,191</td>
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<tr>
<td>Project number 130520 - 1213</td>
<td></td>
<td>142,251</td>
<td>-</td>
<td>-</td>
<td>87,090</td>
<td>129,138</td>
<td>42,048</td>
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<tr>
<td>Total Title IIA</td>
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<td>304,937</td>
<td>157,495</td>
<td>31,883</td>
<td>124,164</td>
<td>134,329</td>
<td>42,048</td>
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<td>Title III Lea Allocation:</td>
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<tr>
<td>Project number 120580 - 1112</td>
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<td>29,083</td>
<td>11,682</td>
<td>4,699</td>
<td>22,100</td>
<td>17,401</td>
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<td>Project number 130580 - 1213</td>
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<td>24,188</td>
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<td>1,812</td>
<td>4,450</td>
<td>2,638</td>
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<td>Total Title III Lea Allocation</td>
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<td>53,271</td>
<td>11,682</td>
<td>4,699</td>
<td>23,912</td>
<td>21,851</td>
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<td>Adult Education:</td>
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<td>Project number 121120 - 125357</td>
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<td>20,294</td>
<td>20,294</td>
<td>1,294</td>
<td>1,294</td>
<td>-</td>
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<tr>
<td>Project number 121130 - 121357</td>
<td></td>
<td>38,436</td>
<td>38,436</td>
<td>2,346</td>
<td>2,346</td>
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<td>Project number 131120 - 125357</td>
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<td>-</td>
<td>17,061</td>
<td>19,000</td>
<td>1,939</td>
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<tr>
<td>Project number 131130 - 121357</td>
<td></td>
<td>48,600</td>
<td>-</td>
<td>-</td>
<td>19,448</td>
<td>44,094</td>
<td>24,646</td>
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<tr>
<td>Total Adult Education</td>
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<td>126,330</td>
<td>58,730</td>
<td>3,640</td>
<td>40,149</td>
<td>63,094</td>
<td>26,585</td>
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<td>Total noncluster programs passed through the U.S. Department of Education</td>
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<tr>
<td></td>
<td></td>
<td>484,538</td>
<td>227,907</td>
<td>40,222</td>
<td>188,225</td>
<td>219,274</td>
<td>71,271</td>
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</tbody>
</table>

See Notes to Schedule of Expenditures of Federal Awards.
## Schedule of Expenditures of Federal Awards
### Year Ended June 30, 2013

<table>
<thead>
<tr>
<th>Program Title/Project Number/Subrecipient Name</th>
<th>CFDA Number</th>
<th>Approved Awards</th>
<th>(Memo Only)</th>
<th>Accrued Revenue at July 1, 2012</th>
<th>Payment In-kind Received</th>
<th>Expenditures</th>
<th>Accrued Revenue at June 30, 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Other federal awards (continued):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>U.S. Department of Health and Human Services</td>
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<tr>
<td>Passed through the Oakland Livingston Human</td>
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<td>Service Agency:</td>
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<tr>
<td>Head Start Program:</td>
<td>93.600</td>
<td>$196,774</td>
<td>$104,546</td>
<td>$13,653</td>
<td>$105,881</td>
<td>$92,228</td>
<td>$7,352</td>
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<tr>
<td>2012 CH0920</td>
<td></td>
<td>190,842</td>
<td></td>
<td></td>
<td>85,124</td>
<td>92,476</td>
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<td>2013 CH0920</td>
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<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Subtotal Head Start</td>
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<td>387,616</td>
<td>104,546</td>
<td>13,653</td>
<td>191,005</td>
<td>184,704</td>
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<td>Early Head Start - 2012</td>
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<td>20,862</td>
<td>20,862</td>
<td>76,462</td>
<td>55,600</td>
<td></td>
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<tr>
<td>2012</td>
<td></td>
<td>101,707</td>
<td></td>
<td></td>
<td>45,199</td>
<td>50,622</td>
<td>5,423</td>
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<td>2013</td>
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<td></td>
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<tr>
<td>Subtotal Early Head Start</td>
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<td>178,169</td>
<td>20,862</td>
<td>20,862</td>
<td>121,661</td>
<td>106,222</td>
<td>5,423</td>
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<td>ARRA - Early Head Start - 2011012 CH0920</td>
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<td>50,490</td>
<td>7,490</td>
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<td>175,898</td>
<td>42,005</td>
<td>320,156</td>
<td>290,926</td>
<td>12,775</td>
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<td>the U.S. Department of Health and Human</td>
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</tr>
<tr>
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<tr>
<td><strong>Total federal awards</strong></td>
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<td>$2,506,542</td>
<td>$819,865</td>
<td>$3,516,684</td>
<td>$3,257,872</td>
<td>$561,053</td>
</tr>
</tbody>
</table>

See Notes to Schedule of Expenditures of Federal Awards.
Lake Orion Community Schools

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

Note 1 - Basis of Presentation and Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Lake Orion Community Schools under programs of the federal government for the year ended June 30, 2013. Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements, although the basis for determining when federal awards are expended is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. In addition, expenditures reported on the Schedule are recognized following the cost principles contained in OMB Circular A-87, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Because the Schedule presents only a selected portion of the operations of Lake Orion Community Schools, it is not intended to and does not present the financial position, changes in net assets, or cash flows, if applicable, of Lake Orion Community Schools. Pass-through entity identifying numbers are presented where available.

Note 2 - 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.

Note 3 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of OMB Circular A-133.
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 that are not considered to be material weaknesses? Yes □ No □

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 that are not considered to be material weaknesses? Yes □ No □

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 510(a) of Circular A-133? Yes □ No □

Identification of major programs:

<table>
<thead>
<tr>
<th>CFDA Numbers</th>
<th>Name of Federal Program or Cluster</th>
</tr>
</thead>
<tbody>
<tr>
<td>84.027, 84.173</td>
<td>Special Education Cluster</td>
</tr>
</tbody>
</table>

Dollar threshold used to distinguish between type A and type B programs: $300,000

Auditee qualified as low-risk auditee? Yes □ No □

Section II - Financial Statement Audit Findings
None

Section III - Federal Program Audit Findings
None