

WHITMORE LAKE PUBLIC SCHOOLS
ADDITIONAL REPORTS REQUIRED BY
UNIFORM GUIDANCE
YEAR ENDED JUNE 30, 2025



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**INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Education of
Whitmore Lake Public Schools

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Whitmore Lake Public Schools (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated October 16, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 16, 2025.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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.

Maner Costerisan PC

December 1, 2025



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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
Whitmore Lake Public Schools

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Whitmore Lake Public Schools' 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 Whitmore Lake Public Schools' major federal programs for the year ended June 30, 2025. Whitmore Lake Public Schools' 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, Whitmore Lake Public Schools' 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 Whitmore Lake Public Schools' 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 Whitmore Lake Public Schools' 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 Whitmore Lake Public Schools' federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Whitmore Lake Public Schools' 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 Whitmore Lake Public Schools' 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 Whitmore Lake Public Schools' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Whitmore Lake Public Schools' 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 Whitmore Lake Public Schools' 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.

Maner Costarian PC

December 1, 2025

WHITMORE LAKE PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Pass- through Project Number	Program or Award Amount	Accrued Revenue 7/1/2024	Prior Year Expenditures (memorandum only)	Current Year Expenditures	Current Year Adjustments	Current Year Receipts	Accrued Revenue 6/30/2025
U.S. DEPARTMENT OF AGRICULTURE									
Passed Through the Michigan Department of Education									
Child Nutrition Cluster									
Non-Cash Assistance (Donated Foods)									
Entitlement Donated Foods	10.555	N/A	\$ 41,118	\$ -	\$ -	\$ 41,118	\$ -	\$ 41,118	\$ -
Cash Assistance									
National School Lunch Program	10.555	241960 251960	171,352 145,246	26,346 -	145,549 -	25,803 145,246	-	52,149 120,833	- 24,413
Total cash assistance			316,598	26,346	145,549	171,049	-	172,982	24,413
Total ALN 10.555			357,716	26,346	145,549	212,167	-	214,100	24,413
School Breakfast Program	10.553	241970 251970	79,805 66,137	12,407 -	68,005 -	11,800 66,138	-	24,207 54,980	- 11,158
Total ALN 10.553			145,942	12,407	68,005	77,938	-	79,187	11,158
Total Child Nutrition Cluster			503,658	38,753	213,554	290,105	-	293,287	35,571
Child and Adult Care Food Program	10.558	241920 242010 251920 252010	12,926 390 16,827 565	469 15 - -	11,065 333 57 -	1,861 57 16,827 565	-	2,330 72 16,827 565	- - - -
Total ALN 10.558			30,708	484	11,398	19,310	-	19,794	-
Local Food for Schools	10.185	230985	3,136	-	3,136	-	3,136	-	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE			537,502	39,237	228,088	309,415	3,136	313,081	35,571

The accompanying notes are an integral part of this schedule.

WHITMORE LAKE PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Pass- through Project Number	Program or Award Amount	Accrued Revenue 7/1/2024	Prior Year Expenditures (memorandum only)	Current Year Expenditures	Current Year Adjustments	Current Year Receipts	Accrued Revenue 6/30/2025
U.S. DEPARTMENT OF EDUCATION									
Passed Through the Michigan Department of Education									
Title I Grants to Local Educational Agencies	84.010	241530-2324 251530-2425	\$ 113,708 96,941	\$ 94,860 -	\$ 113,708 -	\$ - 95,777	\$ - -	\$ 94,860 84,000	\$ - 11,777
Total ALN 84.010			210,649	94,860	113,708	95,777	-	178,860	11,777
English Language Acquisition State Grants	84.365	240570-2324 250570-2425	1,172 396	1,172 -	1,172 -	- 396	- -	1,172 -	- 396
Total ALN 84.365			1,568	1,172	1,172	396	-	1,172	396
Supporting Effective Instruction State Grants	84.367	240520-2324 250520-2425	27,453 19,846	27,453 -	27,453 -	- 18,504	(1,095) -	26,358 16,730	- 1,774
Total ALN 84.367			47,299	27,453	27,453	18,504	(1,095)	43,088	1,774
Student Support and Academic Enrichment Program	84.424	240750-2324 250570-2425	10,000 10,000	10,000 -	10,000 -	- 10,000	- -	10,000 -	- 10,000
Total ALN 84.424			20,000	10,000	10,000	10,000	-	10,000	10,000
Total Passed Through the Michigan Department of Education			279,516	133,485	152,333	124,677	(1,095)	233,120	23,947
Special Education Cluster									
Passed Through Washtenaw Intermediate School District									
Special Education Grants to States (IDEA, Part B)	84.027A	240450-2324 250450-2425	301,998 299,282	110,367 -	279,979 -	- 299,282	- -	110,367 162,795	- 136,487
Total ALN 84.027A			601,280	110,367	279,979	299,282	-	273,162	136,487
Passed Through Washtenaw Intermediate School District									
Special Education Preschool Grant (IDEA, Preschool)	84.173A	250460-2425	8,397 -	- -	- -	8,397 -	- -	8,397 -	- -
Total Special Education Cluster			609,677	110,367	279,979	307,679	-	281,559	136,487
TOTAL U.S. DEPARTMENT OF EDUCATION			889,193	243,852	432,312	432,356	(1,095)	514,679	160,434

The accompanying notes are an integral part of this schedule.

WHITMORE LAKE PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Pass- through Project Number	Program or Award Amount	Accrued Revenue 7/1/2024	Prior Year Expenditures (memorandum only)	Current Year Expenditures	Current Year Adjustments	Current Year Receipts	Accrued Revenue 6/30/2025
U.S. DEPARTMENT OF TREASURY									
Passed Through the Michigan Department of Education									
Coronavirus State and Local Fiscal Recovery Funds	21.027	242426-FFHH24	\$ 41,854	\$ -	\$ -	\$ 41,854	\$ -	\$ -	\$ 41,854
TOTAL U.S. DEPARTMENT OF TREASURY			41,854	-	-	41,854	-	-	41,854
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Passed through Washtenaw Intermediate School District									
Head Start Cluster									
Head Start	93.600	2023-2024 2024-2025	130,313 114,319	25,000 -	130,313 -	114,319 -	-	25,000 92,789	- 21,530
Total ALN 93.600			244,632	25,000	130,313	114,319	-	117,789	21,530
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			244,632	25,000	130,313	114,319	-	117,789	21,530
TOTAL FEDERAL AWARDS			\$ 1,713,181	\$ 308,089	\$ 790,713	\$ 897,944	\$ 2,041	\$ 945,549	\$ 259,389

The accompanying notes are an integral part of this schedule.

WHITMORE LAKE PUBLIC SCHOOLS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Whitmore Lake Public Schools under programs of the federal government 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 (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Whitmore Lake Public Schools, it is not intended to and does not present the financial position or change in net position of Whitmore Lake Public Schools.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. 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 identifying numbers are presented where available. Whitmore Lake Public Schools has elected not to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

The District qualifies for low-risk auditee status. Management has utilized NexSys, the Cash Management System and the Grant Auditor Report in preparing the Schedule of Expenditures of Federal Awards.

NOTE 3 - RECONCILIATION WITH AUDITED FINANCIAL STATEMENTS

Federal expenditures are reported as revenue in the following funds in the financial statements:

General fund	\$ 587,434
Other nonmajor governmental funds	<u>312,601</u>
Total federal revenue in the fund financial statements	\$ 900,035
Plus: Adjustment per schedule of expenditures of federal awards due to overage repaid on prior year grant	1,095
Less: Adjustment per schedule of expenditures of federal awards due to unrecorded prior year grant	<u>(3,136)</u>
Expenditures per schedule of expenditures of federal awards	<u>\$ 897,994</u>



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

To the Board of Education of
Whitmore Lake Public 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, each major fund, and the aggregate remaining fund information of Whitmore Lake Public Schools, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Whitmore Lake Public Schools' basic financial statements, and have issued our report thereon dated October 16, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Whitmore Lake Public Schools'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 Whitmore Lake Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Whitmore Lake Public Schools' 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 Whitmore Lake Public 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Maner Costerian PC

December 1, 2025

WHITMORE LAKE PUBLIC SCHOOLS
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 based on financial statements prepared in accordance with generally accepted accounting principals:

Unmodified

Internal control over financial reporting:

<ul style="list-style-type: none"> ➤ Material weakness(es) identified? ➤ Significant deficiency(ies) identified that are not considered to be material weakness(es)? 	<input style="width: 15px; height: 15px;" type="checkbox"/>	<input checked="" style="width: 15px; height: 15px;" type="checkbox"/>	<input style="width: 15px; height: 15px;" type="checkbox"/>	Yes X No
	<input style="width: 15px; height: 15px;" type="checkbox"/>	<input checked="" style="width: 15px; height: 15px;" type="checkbox"/>	<input style="width: 15px; height: 15px;" type="checkbox"/>	Yes X None reported

Noncompliance material to financial statements noted?

Yes X No

Federal Awards

Internal control over major programs:

<ul style="list-style-type: none"> ➤ Material weakness(es) identified? ➤ Significant deficiency(ies) identified? 	<input style="width: 15px; height: 15px;" type="checkbox"/>	<input checked="" style="width: 15px; height: 15px;" type="checkbox"/>	<input style="width: 15px; height: 15px;" type="checkbox"/>	Yes X No
	<input style="width: 15px; height: 15px;" type="checkbox"/>	<input checked="" style="width: 15px; height: 15px;" type="checkbox"/>	<input style="width: 15px; height: 15px;" type="checkbox"/>	Yes X None reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Title 2 CFR Section 200.516(a)?

Yes X No

Identification of major programs:

<u>Assitance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553 and 10.555	Child Nutrition Cluster

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 Findings

None

Section III - Federal Award Findings and Questioned Costs

None

**WHITMORE LAKE PUBLIC SCHOOLS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

There were no audit findings in the previous year.