

EXAMPLE CLIENT

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2024	Adjustments and Transfers	Federal Funds/ Payments-in-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2025	Current Year Cash Transferred to Subrecipients
Clusters:										
Special Education Cluster - U.S. Department of Education - Passed through the Michigan Department of Education - Special Education - Grants to States:										
IDEA Flowthrough 2024	XXXXXX	84.027	10,000,000	8,500,000	3,000,000	5,000	3,600,000	595,000	-	-
IDEA Flowthrough 2025	XXXXXX	84.027	10,000,000	-	-	-	6,500,000	8,800,000	2,300,000	-
IDEA General Supervision 2024	XXXXXX	84.027	195,000	195,000	60,000	-	60,000	-	-	-
IDEA General Supervision 2025	XXXXXX	84.027	195,000	-	-	-	150,000	195,000	45,000	-
Total IDEA			20,390,000	8,695,000	3,060,000	5,000	10,310,000	9,590,000	2,345,000	-
Special Education Cluster - U.S. Department of Education - Passed through the Michigan Department of Education - Special Education - Preschool Grants:										
IDEA Handicapped Preschool 2024	XXXXXX	84.173	275,000	275,000	92,000	-	92,000	-	-	-
IDEA Handicapped Preschool 2025	XXXXXX	84.173	275,000	-	-	-	215,000	275,000	60,000	-
Total Handicapped Preschool (94-142)			550,000	275,000	92,000	-	307,000	275,000	60,000	-
Total Special Education Cluster (IDEA)			20,940,000	8,970,000	3,152,000	5,000	10,617,000	9,865,000	2,405,000	-
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Michigan Department of Community Health - Medical Assistance Program										
	N/A	93.778	385,000	-	-	-	385,000	385,000	-	-
Direct Cluster Program - Head Start Cluster - U.S. Department of Health and Human Services - Head Start:										
Award No. XXXXXXXXXXXX (11/23-10/24) "Even"	XXXXXXXXXXXX	93.600	7,000,000	4,500,000	1,000,000	-	3,500,000	2,500,000	-	-
Award No. XXXXXXXXXXXX (11/24-10/25) "Odd"	XXXXXXXXXXXX	93.600	7,250,000	-	-	-	4,500,000	5,250,000	750,000	-
Total Head Start			14,250,000	4,500,000	1,000,000	-	8,000,000	7,750,000	750,000	-
Total cluster programs			35,575,000	13,470,000	4,152,000	5,000	19,002,000	18,000,000	3,155,000	-
Other federal awards:										
U.S. Department of Education - Passed through the Michigan Department of Education:										
Title I Grants to Local Educational Agencies:										
Project No. XXXXXX - 23/24 "Even" 10/1/23-9/30/24	XXXXXX	84.010	1,250,000	650,000	275,000	-	550,000	275,000	-	185,000
Project No. XXXXXX - 24/25 "Odd" 10/1/24-9/30/25	XXXXXX	84.010	1,000,000	-	-	-	300,000	450,000	150,000	75,000
Total Title I Regional Assistance Grant			2,250,000	650,000	275,000	-	850,000	725,000	150,000	260,000