

---

# Livonia Public Schools

---

**Federal Awards Supplemental Information**  
**June 30, 2023**

**Independent Auditor's Reports**

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance 1

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* 2

Report on Compliance for Each Major Federal Program and Report on Internal Control Over  
Compliance Required by the Uniform Guidance 3-4

**Schedule of Expenditures of Federal Awards** 5-7

**Reconciliation of Basic Financial Statements Federal Revenue with Schedule of  
Expenditures of Federal Awards** 8

**Notes to Schedule of Expenditures of Federal Awards** 9

**Schedule of Findings and Questioned Costs** 10-11

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

**Independent Auditor's Report**

To the Board of Education  
Livonia Public Schools

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Livonia Public Schools (the "School District") as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We have issued our report thereon dated October 17, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. We have not performed any procedures with respect to the audited financial statements subsequent to October 17, 2023

The accompanying schedule of expenditures of federal awards and the reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards are presented for purposes of additional analysis as required by the Uniform Guidance and are not a required part of the 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 schedule of expenditures of federal awards and the reconciliation of basic financial statements federal revenue with the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

October 17, 2023

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  
Livonia Public Schools

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Livonia Public Schools (the "School District") as of June 30, 2023 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements and have issued our report thereon dated October 13, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

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

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

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

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

October 17, 2023

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required  
by the Uniform Guidance

**Independent Auditor's Report**

To the Board of Education  
Livonia Public Schools

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited Livonia Public Schools' (the "School District") compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the School District's major federal programs for the year ended June 30, 2023. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 Livonia 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 Livonia 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 the School District's federal programs.

To the Board of Education  
Livonia Public Schools

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Livonia 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Livonia Public Schools' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Livonia 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 Livonia 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 the Livonia 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.

October 17, 2023

Federal Agency Name/Pass-through Agency/Federal Program Title	Grant/Project Number	Assistance Listing Number	Approved Grant Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/Payments In-kind Received	Federal Expenditures	Accrued(Deferred) Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture -										
Passed through the Michigan Department of Education:										
Noncash assistance (commodities) - National School Lunch Program:										
Entitlement commodities 2022-23	N/A	10.555	\$ 229,160	\$ -	\$ -	\$ -	\$ 229,160	\$ 229,160	\$ -	\$ -
Bonus commodities 2022-23	N/A	10.555	25,055	-	-	-	25,055	25,055	-	-
Noncash assistance (commodities) subtotal			254,215	-	-	-	254,215	254,215	-	-
Cash assistance:										
National School Breakfast Program September 2022-23	221970	10.553	29,880	-	-	-	29,880	29,880	-	-
National School Breakfast Program October thru June 2022-23	231970	10.553	367,533	-	-	-	367,533	367,533	-	-
School Breakfast subtotal		10.553	397,413	-	-	-	397,413	397,413	-	-
National School Lunch Program September 2022-23	221960	10.555	153,884	-	-	-	153,884	153,884	-	-
National School Lunch Program October thru June 2022-23	231960	10.555	1,463,191	-	-	-	1,463,191	1,463,191	-	-
Supply Chain Assistance	220910	10.555	588,216	81,615	(150,831)	-	355,770	370,178	(136,423)	-
National School Lunch program (incl. commodities) subtotal		10.555	2,459,506	81,615	(150,831)	-	2,227,060	2,241,468	(136,423)	-
Total Child Nutrition Cluster			2,856,919	81,615	(150,831)	-	2,624,473	2,638,881	(136,423)	-
Special Education Cluster - U.S. Department of Education -										
Passed through Wayne County RESA:										
IDEA, Part B:										
IDEA Flowthrough - Regular 2223	230450	84.027A	3,568,446	-	-	-	3,568,446	3,568,446	-	-
IDEA Flowthrough CPE - Regular 2223	230450	84.027A	544,152	-	-	-	544,152	544,152	-	-
IDEA Preschool:										
IDEA Preschool 2223	230460	84.173A	250,996	-	-	-	250,091	250,091	-	-
IDEA-Passed thru Wayne County RESA subtotal			4,363,594	-	-	-	4,362,689	4,362,689	-	-
Passed through Marquette-Alger RESA:										
IDEA, Part B:										
IDEA Grant Funded Initiatives	230470	84.027A	21,600	-	-	-	21,600	21,600	-	-
Total Special Education Cluster			4,385,194	-	-	-	4,384,289	4,384,289	-	-

Federal Agency Name/Pass-through Agency/Federal Program Title	Grant/Project Number	Assistance Listing Number	Approved Grant Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/Payments In-kind Received	Federal Expenditures	Accrued(Deferred) Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Clusters (continued):										
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through Wayne County RESA - Medicaid Outreach 2223		93.778	\$ 29,587	\$ -	\$ -	\$ -	\$ 29,587	\$ 29,587	\$ -	\$ -
Total cluster programs			7,271,700	81,615	(150,831)	-	7,038,349	7,052,757	(136,423)	-
Other federal programs:										
U.S. Department of Education - Passed through Michigan										
Department of Education:										
Title I, Part A:										
Title I, Part A 2122	221530	84.010	1,394,465	1,353,500	198,599	-	198,599	-	-	-
Title I, Part A 2223	231530	84.010	1,468,367	-	-	-	1,173,397	1,341,153	167,756	-
Total Title I, Part A		84.010	2,862,832	1,353,500	198,599	-	1,371,996	1,341,153	167,756	-
Title II, Part A:										
Title II, Part A Supporting Effective Instruction 2122	220520	84.367	577,940	493,194	69,718	-	69,718	-	-	-
Title II, Part A Supporting Effective Instruction 2223	230520	84.367	392,569	-	-	-	315,611	346,570	30,959	-
Total Title II, Part A		84.367	970,509	493,194	69,718	-	385,329	346,570	30,959	-
Title III, English Language Acquisition State Grants:										
Title III, Immigrant Students 2021-2022	220570	84.365A	29,073	28,007	6,351	-	6,351	-	-	-
Title III, Immigrant Students 2022-2023	230570	84.365A	20,610	-	-	-	14,108	16,372	2,264	-
Title III, Limited English Proficient Students 2021-2022	220580	84.365A	71,740	52,321	9,533	-	9,533	-	-	-
Title III, Limited English Proficient Students 2022-2023	230580	84.365A	87,936	-	-	-	87,936	87,936	-	-
Total Title III, English Language Acquisition State Grants		84.365A	209,359	80,328	15,884	-	117,928	104,308	2,264	-
Title IV, Part A SSAE:										
Title IV, Part A Student Support and Academic Enrichment 2022-2023	230750	84.424A	102,293	-	-	-	90,941	90,941	-	-
Adult Education - Basic Grants to States:										
Federal General Instruction 2021-2022	221130	84.002A	177,454	121,323	9,962	-	9,962	-	-	-
Federal General Instruction 2022-2023	231130	84.002A	181,507	-	-	-	143,007	145,709	2,702	-
Total Adult Education - Basic Grants to States		84.002A	358,961	121,323	9,962	-	152,969	145,709	2,702	-



Federal Agency Name/Pass-through Agency/Federal Program Title	Grant/Project Number	Assistance Listing Number	Approved Grant Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2022	Adjustments and Transfers	Federal Funds/Payments In-kind Received	Federal Expenditures	Accrued(Deferred) Revenue at June 30, 2023	Current Year Cash Transferred to Subrecipients
Other federal programs (continued):										
Education Stabilization Fund - U.S. Department of Education -										
Passed through Michigan Department of Education:										
COVID-19 Sec. 98c ESSER II - Per-Pupil Payments for Learning Loss	213782	84.425D	\$ 695,122			\$ -	\$ 606,268	\$ 669,253	\$ 62,985	\$ -
COVID-19 Sec. 23b(2)(a) ESSER II - Summer Programming K-8	213722	84.425D	677,050	39,454	39,454	-	39,454	467,886	467,886	-
COVID-19 Sec. 23b(2)(b) ESSER II - Credit Recovery 9-12	213742	84.425D	485,100	163,826	163,826	-	163,826	310,537	310,537	-
COVID-19 Sec. 23b(2)(c) ESSER II - Before and After School Programs K-12	213752	84.425D	24,765	15,323	2,993	-	12,435	9,442	-	-
COVID-19 Section 11t Equalization Funds	213723	84.425U	5,538,520	-	-	-	2,136,292	2,338,090	201,798	-
COVID-19 MV American Rescue Plan/Homeless II	211012	84.425W	29,679	-	-	-	29,679	29,679	-	-
COVID-19 Sec. 23c GEER II - Teacher & Support Staff Payments	211202	84.425C	139,500	139,500	139,500	-	139,500	-	-	-
COVID-19 American Rescue Plan/ESSER III	213713	84.425U	9,779,121	1,147,633	651,929	-	6,385,236	5,979,214	245,907	-
COVID-19 Elementary and Secondary School Emergency Relief (ESSER II)	213712	84.425D	4,351,197	3,890,245	1,354,530	-	1,815,482	460,952	-	-
Total Elementary and Secondary School Emergency Relief			21,720,054	5,395,981	2,352,232	-	11,328,172	10,265,053	1,289,113	-
U.S. Department of Education - Passed through Wayne County RESA -										
Carl D. Perkins Career and Technical Education Program:										
Carl D. Perkins Grant 2022-2023	233520	84.048A	253,085	-	-	-	233,591	253,085	19,494	-
ARP IDEA PART C Early On Funds	221283	84.181X	15,450	-	-	-	4,925	4,925	-	-
COVID-19 Early on Federal 2021-2022	221340	84.181A	117,500	88,333	74,894	-	74,894	-	-	-
COVID-19 Early on Federal 2022-2023	231340	84.181A	56,750	-	-	-	56,750	56,750	-	-
Total Early On Federal Program			189,700	88,333	74,894	-	136,569	61,675	-	-
Federal Communications Commission (FCC) -										
Passed through Universal Service Administrative Co. -										
COVID-19 Emergency Connectivity Fund Program		32.009	3,229,920	28,218	28,218	(1,874,103)	3,224,467	1,322,146	-	-
U.S. Department of Agriculture - Passed through Michigan Department of Education:										
Local Food for Schools	230985	10.185	45,870	-	-	-	-	45,870	45,870	-
COVID-19 Pandemic EBT Local Level Costs	220980	10.649	3,135	-	-	-	3,135	3,135	-	-
Total U.S. Department of Agriculture - Noncluster programs			49,005	-	-	-	3,135	49,005	45,870	-
U.S. Environment Protection Agency - Passed through EGLE										
State Clean Diesel Grant Program										
Michigan Clean Diesel 2020-2021		66.040	73,529	-	-	-	73,529	73,529	-	-
Total noncluster programs			30,019,247	7,560,877	2,749,507	(1,874,103)	17,118,626	14,053,174	1,558,158	-
Total federal awards			\$ 37,290,947	\$ 7,642,492	\$ 2,598,676	\$ (1,874,103)	\$ 24,156,975	\$ 21,105,931	\$ 1,421,735	\$ -

**Livonia Public Schools**

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

**Year Ended June 30, 2023**

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 23,383,636
Federal revenue for which the School District is considered a vendor rather than a subrecipient	(1,414,738)
Deferred revenue not reported for year ended June 30, 2022	(877,400)
Deferred revenue not reported for year ended June 30, 2023	14,433
	<hr/>
Federal expenditures per the schedule of expenditures of federal awards	<b><u>\$ 21,105,931</u></b>

Draft

---

## Notes to Schedule of Expenditures of Federal Awards

---

**Year Ended June 30, 2023**

### **Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Livonia Public Schools (the "School District") under programs of the federal government for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School District.

### **Note 2 - Summary of Significant Accounting Policies**

Expenditures reported in the Schedule are reported on the same basis of accounting as the basic financial statements. of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

The pass-through entity identifying numbers are presented where available.

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

### **Note 3 - Grant Auditor Report**

Management has utilized the Michigan Department of Education NexSys Grant Auditor Report (GAR) in preparing the schedule of expenditures of federal awards. Differences, if any, between the GAR and the schedule of expenditures of federal awards relate to the timing of payments and the fiscal year to which the payments relate to.

### **Note 4 - Noncash Assistance**

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance and is reported on the scheduled of expenditures of federal awards..

### **Note 5 - Adjustments and Transfers**

During the year ended June 30, 2023, there was an adjustment of \$1,874,103 within the COVID-19 Emergency Connectivity Fund program related to program funds returned to the Universal Service Administrative Company.

---

## Schedule of Findings and Questioned Costs

---

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2023**

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes   X   No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes   X   None reported

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes   X   None reported

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes   X   No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes   X   None reported

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? \_\_\_\_\_ Yes   X   No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster	Opinion
10.553, 10.555	Child Nutrition Cluster	Unmodified
84.027, 84.173	IDEA - Special Education Cluster	Unmodified
84.425	COVID-19 Education Stabilization Fund	Unmodified
32.009	COVID-19 Emergency Connectivity Fund	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?   X   Yes \_\_\_\_\_ No

**Section II - Financial Statement Audit Findings**

Reference Number	Finding
<b>Current Year</b>	None

**Section III - Federal Program Audit Findings**

Reference Number	Finding	Questioned Costs
<b>Current Year</b>	None	