Livonia Public Schools

Federal Awards Supplemental Information

June 30, 2025

Contents

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 Livonia Public Schools (the "School District") as of and for the year ended June 30, 2025 and have issued our report thereon dated October 21, 2025, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. We have not performed any procedures with respect to the audited financial statements subsequent to October 21, 2025.

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 the purpose 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 schedule of expenditures of federal awards are fairly stated in all material respects in relation to the financial statements as a whole.

October 21, 2025

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, 2025 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 21, 2025.

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 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 or significant deficiencies may exist that have not been 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*.

To Management and the Board of Education
Livonia Public Schools

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 21, 2025

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 U.S. 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, 2025. 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, 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 (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* (the "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.

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 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.

To the Board of Education
Livonia Public Schools

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 21, 2025

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Federal Agency Name/Pass-through Agency/Federal Program Title	Grant/Project Number	Assistance Listing Number	Approved Grant 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:										
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
Noncash assistance (commodities) - National School Lunch Program:										
Entitlement commodities 2024-2025	N/A	10.555	$ 355,677	$ -	$ -	$ -	$ 355,677	$ 355,677	$ -	$ -
Bonus commodities 2024-2025	N/A	10.555	120	-	-	-	120	120	-	-
Noncash assistance (commodities) subtotal			355,797	-	-	-	355,797	355,797	-	-
Cash assistance:										
National School Breakfast Program September 2024-2025	241970	10.553	99,200	-	-	-	99,200	99,200	-	-
National School Breakfast Program October thru June 2024-2025	251970	10.553	747,788	-	-	-	747,788	747,788	-	-
School Breakfast subtotal			846,988	-	-	-	846,988	846,988	-	-
National School Lunch Program September 2024-2025	241960	10.555	319,083	-	-	-	319,083	319,083	-	-
National School Lunch Program October thru June 2024-2025	251960	10.555	2,087,006	-	-	-	2,087,006	2,087,006	-	-
National School Lunch Program (incl. commodities) subtotal			2,761,886	-	-	-	2,761,886	2,761,886	-	-
Total Child Nutrition Cluster			3,608,874	-	-	-	3,608,874	3,608,874	-	-
Special Education Cluster - U.S. Department of Education:										
Passed through Wayne County RESA:										
Special Education Grants to States - IDEA Flowthrough:										
IDEA Flowthrough - Regular 2425	250450	84.027A	3,477,370	-	-	-	3,477,370	3,477,370	-	-
IDEA Flowthrough CPE - Regular 2425	250450	84.027A	505,302	-	-	-	505,302	505,302	-	-
Special Education Preschool - IDEA Preschool 2425	250460	84.173A	210,934	-	-	-	210,934	210,934	-	-
IDEA - Passed through Wayne County RESA subtotal			4,193,606	-	-	-	4,193,606	4,193,606	-	-
Passed through Marquette-Alger RESA - IDEA, Part B - IDEA Grant Funded Initiatives	250470	84.027A	6,336	-	-	-	6,336	6,336	-	-
Total Special Education Cluster			4,199,942	-	-	-	4,199,942	4,199,942	-	-
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through Wayne County RESA - Medicaid Outreach 2425		93.778	93,071	-	-	-	93,071	93,071	-	-
Total cluster programs			7,901,887	-	-	-	7,901,887	7,901,887	-	-
Other federal programs:										
U.S. Department of Education - Passed through Michigan Department of Education:										
Title I Grants to Local Educational Agencies:										
Title I, Part A 2324	241530	84.010	1,543,382	1,515,965	164,036	-	164,036	-	-	-
Title I, Part A 2425	251530	84.010	1,587,755	-	-	-	1,142,090	1,386,345	244,255	-
Total Title I, Part A			3,131,137	1,515,965	164,036	-	1,306,126	1,386,345	244,255	-
Title II - Supporting Effective Instruction State Grants:										
Title II, Part A Supporting Effective Instruction 2324	240520	84.367	321,544	296,350	15,260	-	15,260	-	-	-
Title II, Part A Supporting Effective Instruction 2425	250520	84.367	328,240	-	-	-	236,013	278,324	42,311	-
Total Title II, Part A			649,784	296,350	15,260	-	251,273	278,324	42,311	-

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2025

Federal Agency Name/Pass-through Agency/Federal Program Title	Grant/Project Number	Assistance Listing Number	Approved Grant 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
Other federal programs (continued):										
U.S. Department of Education - Passed through Michigan Department of Education (continued):										
Title III, English Language Acquisition State Grants:										
Title III, Immigrant Students 2023-2024	240570	84.365A	$ 22,587	$ 17,988	$ 8,205	$ -	$ 8,205	$ -	$ -	$ -
Title III, Immigrant Students 2024-2025	250570	84.365A	19,816	-	-	-	5,805	6,115	310	-
Title III, Limited English Proficient Students 2024-2025	250580	84.365A	82,547	-	-	-	41,200	58,992	17,792	-
Total Title III, English Language Acquisition State Grants			124,950	17,988	8,205	-	55,210	65,107	18,102	-
Title IV, Part A SSAE - Title IV, Part A Student Support and Academic Enrichment 2024-2025	250750	84.424A	118,169	-	-	-	116,631	116,631	-	-
Career and Technical Education - Basic Grants to States:										
Federal General Instruction 2023-2024	241130	84.002A	185,876	95,586	7,993	-	7,993	-	-	-
Federal General Instruction 2024-2025	251130	84.002A	195,000	-	-	-	111,445	115,454	4,009	-
Total Adult Education - Basic Grants to States			380,876	95,586	7,993	-	119,438	115,454	4,009	-
Education Stabilization Fund - COVID-19 Section 11t Equalization Funds	213723	84.425U	5,538,520	3,200,430	1,185,287	-	1,185,287	-	-	-
U.S. Department of Education - Passed through Wayne County RESA:										
Carl D. Perkins Career and Technical Education Program - Carl D. Perkins Grant 2024-2025	253520	84.048A	283,852	-	-	-	251,796	273,193	21,397	-
IDEA Part C Infant and Toddler - Formula Grant - Early on Federal 2024/2025	251340	84.181A	140,000	-	-	-	140,000	140,000	-	-
CSLFRF - U.S. Department of Agriculture - Passed through EGLE - Coronavirus State and Local Fiscal Recovery Funds		21.027	502,755	-	-	-	-	60,424	60,424	-
Department of Homeland Security/ FEMA - State & Local Cybersecurity Grant Program	EMW-2022-CY-00003	97.137	147,936	-	-	-	-	131,206	131,206	-
Total U.S. Department of Education noncluster programs			11,017,979	5,126,319	1,380,781	-	3,425,761	2,566,684	521,704	-
Total federal awards			**$ 18,919,866**	**$ 5,126,319**	**$ 1,380,781**	**$ -**	**$ 11,327,648**	**$ 10,468,571**	**$ 521,704**	**$ -**

Livonia Public Schools

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

Year Ended June 30, 2025

Revenue from federal sources - As reported on financial statements (includes all funds)	$ 10,276,941
Deferred revenue not reported for year ended June 30, 2025	191,630
Federal expenditures per the schedule of expenditures of federal awards	**$ 10,468,571**

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

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, 2025. 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. 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.

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 schedule of expenditures of federal awards.

Schedule of Findings and Questioned Costs

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: 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:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
84.027, 84.173	IDEA - Special Education Cluster	Unmodified
84.010	Title I, Part A	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
Current Year	None

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
Current Year	None	