

OAK PARK SCHOOL DISTRICT
ADDITIONAL REPORTS REQUIRED BY
UNIFORM GUIDANCE
YEAR ENDED JUNE 30, 2025

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2425 E. Grand River Ave.,
Suite 1, Lansing, MI 48912
☎ 517.323.7500
🖨 517.323.6346

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

To the Board of Education
Oak Park School District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Oak Park School District (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 30, 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 30, 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 2, 2025



2425 E. Grand River Ave.,
Suite 1, Lansing, MI 48912
☎ 517.323.7500
🖨 517.323.6346

**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
Oak Park School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Oak Park School District's 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 Oak Park School District's major federal programs for the year ended June 30, 2025. Oak Park 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, Oak Park School District's 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 Oak Park School District's 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 Oak Park School District's 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 Oak Park 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 Oak Park School District's 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 Oak Park School District's 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 Oak Park School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Oak Park School District's 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 Oak Park School District's 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.

Maney Costeiran PC

December 2, 2025

**OAK PARK SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-through Grantor/ Program Title	Federal ALN	Pass- through Grantor's Number	Approved Grant Award Amount	Accrued (Unearned) Revenue 7/1/2024	(Memo Only) Prior Year Expenditures	Adjustments	Current Year Expenditures	Current Year Cash Receipts	Accrued (Unearned) Revenue 6/30/2025
<u>U.S. Department of Agriculture</u>									
Passed through Michigan Department of Education									
Child Nutrition Cluster									
Non-cash Assistance (donated foods)									
National School Lunch Program - Entitlement	10.555	N/A	\$ 162,345	\$ -	\$ -	\$ -	\$ 162,345	\$ 162,345	\$ -
National School Lunch Program - Bonus			136	-	-		136	136	-
Total non-cash assistance ALN 10.555			162,481	-	-		162,481	162,481	-
Cash Assistance									
National School Lunch Program	10.555	240910	167,498	164,068	167,498	(164,068)	-	-	-
National School Lunch Program		241960	1,268,799	46,958	1,079,976	-	188,823	235,781	-
National School Lunch Program		251960	1,106,728	-	-	-	1,106,728	1,055,850	50,878
Total cash assistance ALN 10.555			2,543,025	211,026	1,247,474	(164,068)	1,295,551	1,291,631	50,878
Total ALN 10.555			2,705,506	211,026	1,247,474	(164,068)	1,458,032	1,454,112	50,878
School Breakfast Program	10.553	241970	635,356	27,172	552,631	-	82,725	109,897	-
School Breakfast Program		251970	524,652	-	-	-	524,652	499,031	25,621
Total ALN 10.553			1,160,008	27,172	552,631	-	607,377	608,928	25,621
Summer Food Service Program for Children	10.559	240900	29,451	29,451	29,451	-	-	29,451	-
Summer Food Service Program for Children		250900	9,713	-	-	-	9,713	-	9,713
Total ALN 10.559			39,164	29,451	29,451	-	9,713	29,451	9,713
Fresh Fruit and Vegetable Program	10.582	250950	82,771	-	-	-	68,684	67,800	884
Total cash assistance			3,824,968	267,649	1,829,556	(164,068)	1,981,325	1,997,810	87,096
Total Child Nutrition Cluster			3,987,449	267,649	1,829,556	(164,068)	2,143,806	2,160,291	87,096
Child and Adult Care Food Program	10.558	241920	87,888	3,570	78,187	-	9,701	13,271	-
Child and Adult Care Food Program		242010	4,261	155	3,750	-	511	666	-
Child and Adult Care Food Program		251920	77,628	-	-	-	77,628	74,766	2,862
Child and Adult Care Food Program		252010	4,122	-	-	-	4,122	3,935	187
Total ALN 10.558			173,899	3,725	81,937	-	91,962	92,638	3,049
Child Nutrition Discretionary Grants Limited Availability	10.579	221997	10,000	10,000	10,000	-	-	10,000	-
Total U.S. Department of Agriculture			4,171,348	281,374	1,921,493	(164,068)	2,235,768	2,262,929	90,145

The accompanying notes are an integral part of this schedule.

OAK PARK SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-through Grantor/ Program Title	Federal ALN	Pass- through Grantor's Number	Approved Grant Award Amount	Accrued (Unearned) Revenue 7/1/2024	(Memo Only) Prior Year Expenditures	Adjustments	Current Year Expenditures	Current Year Cash Receipts	Accrued (Unearned) Revenue 6/30/2025
<u>U.S. Department of Education</u>									
Passed through Michigan Department of Education									
Title I Grants to Local Educational Agencies	84.010	241530-2324	\$ 1,141,350	\$ 31,690	\$ 523,774	\$ -	\$ 322,312	\$ 354,002	\$ -
Title I Grants to Local Educational Agencies		251530-2425	1,528,343	-	-	-	1,188,594	967,942	220,652
Total ALN 84.010			2,669,693	31,690	523,774	-	1,510,906	1,321,944	220,652
English Language Acquisition State Grants	84.365	240580-2324	24,027	6,282	6,282	(872)	11,613	17,023	-
English Language Acquisition State Grants		250580-2425	5,555	-	-	-	3,493	-	3,493
Total ALN 84.365			29,582	6,282	6,282	(872)	15,106	17,023	3,493
Supporting Effective Instruction State Grants	84.367	240520-2324	219,777	4,246	199,787	241	3,258	7,745	-
Supporting Effective Instruction State Grants		250520-2425	182,675	-	-	(241)	120,827	114,584	6,002
Total ALN 84.367			402,452	4,246	199,787	-	124,085	122,329	6,002
Student Support and Academic Enrichment	84.424	240750-2324	152,555	22,522	56,082	1,549	12,592	36,663	-
Student Support and Academic Enrichment		250750-2425	150,201	-	-	(1,549)	136,819	75,089	60,181
Total ALN 84.424			302,756	22,522	56,082	-	149,411	111,752	60,181
<u>Education Stabilization Fund</u>									
COVID-19 Elementary and Secondary School Emergency Relief Fund (MiLEAP)	84.425G	V425G200035	277,500	75,371	272,321	-	-	75,371	-
COVID-19 Elementary and Secondary School Emergency Relief Fund (ESSER III Formula Funds)	84.425U	213713-2122	7,971,190	1,037,138	7,804,039	-	167,009	1,204,147	-
COVID-19 Elementary and Secondary School Emergency Relief Fund (EANS II - Section 11bb)	84.425V	221037-2324	77,095	-	-	-	75,800	75,800	-
COVID-19 Elementary and Secondary School Emergency Relief Fund (ARP Homeless II)	84.425W	211012-2122	142,652	45,087	45,087	-	90,489	135,576	-
Total ALN 84.425			8,468,437	1,157,596	8,121,447	-	333,298	1,490,894	-
<u>Passed through Oakland Schools</u>									
Special Education Cluster									
Special Education Grants to States	84.027	230450-2223	646,869	73,922	646,869	-	-	73,922	-
Special Education Grants to States		240450-2324	658,272	532,889	532,889	-	125,385	658,274	-
Special Education Grants to States		250450-2425	691,277	-	-	-	672,782	612,803	59,979
Total ALN 84.027			1,996,418	606,811	1,179,758	-	798,167	1,344,999	59,979
Special Education Preschool Grants	84.173	230460-2223	15,599	491	19,071	-	-	491	-
Special Education Preschool Grants		240460-2324	12,951	11,394	11,394	-	1,557	12,951	-
Special Education Preschool Grants		250460-2425	22,359	-	-	-	21,256	12,068	9,188
Total ALN 84.173			50,909	11,885	30,465	-	22,813	25,510	9,188
Total Special Education Cluster			2,047,327	618,696	1,210,223	-	820,980	1,370,509	69,167

The accompanying notes are an integral part of this schedule.

**OAK PARK SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-through Grantor/ Program Title	Federal ALN	Pass- through Grantor's Number	Approved Grant Award Amount	Accrued (Unearned) Revenue 7/1/2024	(Memo Only) Prior Year Expenditures	Adjustments	Current Year Expenditures	Current Year Cash Receipts	Accrued (Unearned) Revenue 6/30/2025
<u>U.S. Department of Education (continued)</u>									
Passed through Oakland County									
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	H126A200099	\$ 1,464	\$ 137	\$ 1,464	\$ -	\$ -	\$ 137	\$ -
Rehabilitation Services Vocational Rehabilitation Grants to States		H126A200099	324	-	-	-	324	324	-
Rehabilitation Services Vocational Rehabilitation Grants to States		H126A200099	973	-	-	-	967	891	76
Total ALN 84.126			2,761	137	1,464	-	1,291	1,352	76
Total U.S. Department of Education			13,923,008	1,841,169	10,119,059	(872)	2,955,077	4,435,803	359,571
<u>U.S. Department of Labor</u>									
Passed through Oakland County									
Employment Service Cluster									
Employment Service/Wagner-Peyser Funded Activities	17.207	ES367602255A26	160,412	-	-	-	160,412	160,412	-
Employment Service/Wagner-Peyser Funded Activities		ES367602155A26	355,459	-	-	-	261,945	211,938	50,007
Total ALN 17.207			515,871	-	-	-	422,357	372,350	50,007
Unemployment Insurance	17.225	23A60UR000042	28,874	-	-	28,874	-	28,874	-
Unemployment Insurance		23A60UR000042	190,046	-	-	-	190,046	170,359	19,687
Unemployment Insurance		UI393292355A26	1,464	137	1,464	-	-	137	-
Unemployment Insurance		24A55UI000036	811	-	-	-	811	811	-
Unemployment Insurance		24A55UI000036	2,433	-	-	-	2,417	2,373	44
Total ALN 17.225			223,628	137	1,464	28,874	193,274	202,554	19,731
Trade Adjustment Assistance	17.245	23A55TA000032	22,500	-	-	-	19,536	16,633	2,903
Workforce Innovation and Opportunities Act Cluster									
WIOA Adult Program	17.258	AA385362255A26	46,814	2,000	12,530	-	-	2,000	-
WIOA Adult Program		GRN-1004374	54,825	-	-	-	54,824	50,484	4,340
WIOA Adult Program		GRN-1004407	7,516	-	-	-	7,516	7,516	-
WIOA Adult Program		GRN-1004528	33,236	-	-	-	7,419	2,000	5,419
WIOA Adult Program		23A55AT000033	627,272	161,875	529,465	-	-	161,875	-
WIOA Adult Program		23A55AT000033	141,360	-	-	-	141,360	141,360	-
WIOA Adult Program		24A55AT000101	64,550	-	-	-	64,550	64,550	-
WIOA Adult Program		24A55AT000101	293,646	-	-	-	80,456	72,096	8,360
Total ALN 17.258			1,269,219	163,875	541,995	-	356,125	501,881	18,119
WIOA Youth Activities	17.259	23A55AY000033	299,800	30,739	282,595	-	-	30,739	-
WIOA Youth Activities		23A55AY000033	65,278	-	-	-	65,278	65,278	-
WIOA Youth Activities		24A55AY000083	228,495	-	-	-	132,845	124,376	8,469
Total ALN 17.259			593,573	30,739	282,595	-	198,123	220,393	8,469

The accompanying notes are an integral part of this schedule.

OAK PARK SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-through Grantor/ Program Title	Federal ALN	Pass- through Grantor's Number	Approved Grant Award Amount	Accrued (Unearned) Revenue 7/1/2024	(Memo Only) Prior Year Expenditures	Adjustments	Current Year Expenditures	Current Year Cash Receipts	Accrued (Unearned) Revenue 6/30/2025
<u>U.S. Department of Labor (continued)</u>									
Passed through Oakland County (continued)									
Workforce Innovation and Opportunities Act Cluster (continued)									
WIOA Dislocated Worker Formula Grants	17.278	23A55AT000033	\$ 225,175	\$ 28,874	\$ 224,985	\$ (28,874)	\$ -	\$ -	\$ -
WIOA Dislocated Worker Formula Grants		23A55AT000033	47,321	18,823	47,288	-	-	18,823	-
WIOA Dislocated Worker Formula Grants		23A55AT000033	20,833	-	-	-	20,833	16,633	4,200
WIOA Dislocated Worker Formula Grants		23A55AW000033	151,431	37,701	138,023	-	-	37,701	-
WIOA Dislocated Worker Formula Grants		24A55AW000067	71,865	-	-	-	70,111	70,111	-
WIOA Dislocated Worker Formula Grants		24A55AW000067	115,590	-	-	-	88,443	82,322	6,121
Total ALN 17.278			632,215	85,398	410,296	(28,874)	179,387	225,590	10,321
Total Workforce Innovation and Opportunities Act Cluster			2,495,007	280,012	1,234,886	(28,874)	733,635	947,864	36,909
H-1B Job Training Grants	17.268	HG359072160A26	32,552	13,500	28,537	-	5,399	18,899	-
H-1B Job Training Grants		GRN-0001151	13,652	-	-	-	13,652	13,652	-
Total ALN 17.268			46,204	13,500	28,537	-	19,051	32,551	-
WIOA National Dislocated Worker Grants/ WIA National Emergency Grants	17.277	AP351172060A26	64,933	50,573	64,933	(50,573)	-	-	-
WIOA National Dislocated Worker Grants/ WIA National Emergency Grants		AP350832060A26	20,833	19,133	20,833	(19,133)	-	-	-
Total ALN 17.277			85,766	69,706	85,766	(69,706)	-	-	-
Registered Apprenticeship	17.285	AP351172060A26	64,933	-	-	50,573	-	50,573	-
Registered Apprenticeship		AP350832060A26	20,833	-	-	19,133	-	19,133	-
Registered Apprenticeship		AP365162160A26	37,905	-	-	-	4,113	-	4,113
Total ALN 17.285			123,671	-	-	69,706	4,113	69,706	4,113
Total U.S. Department of Labor			3,512,647	363,355	1,350,653	-	1,391,966	1,641,658	113,663
<u>U.S. Department of Treasury</u>									
Passed through Michigan Department of Education									
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	242426	48,280	-	-	-	29,448	-	29,448
Passed through Oakland County									
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	225,000	5,050	55,460	-	40,590	45,640	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds		N/A	200,000	6,000	-	-	14,602	20,602	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds		N/A	1,100,000	-	-	-	284,901	232,750	52,151
COVID-19 Coronavirus State and Local Fiscal Recovery Funds		GRN-1004040	84,515	-	-	-	36,782	36,782	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds		GRN-1004517	96,500	-	-	-	96,501	96,501	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds		GRN-1004527	59,418	-	-	-	25,844	7,783	18,061
COVID-19 Coronavirus State and Local Fiscal Recovery Funds		GRN-1004429	5,836	-	-	-	5,836	5,836	-
Total ALN 21.027 and U.S. Department of Treasury			1,819,549	11,050	55,460	-	534,504	445,894	99,660

The accompanying notes are an integral part of this schedule.

**OAK PARK SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-through Grantor/ Program Title	Federal ALN	Pass- through Grantor's Number	Approved Grant Award Amount	Accrued (Unearned) Revenue 7/1/2024	(Memo Only) Prior Year Expenditures	Adjustments	Current Year Expenditures	Current Year Cash Receipts	Accrued (Unearned) Revenue 6/30/2025
<u>U.S. Department of Health and Human Services</u>									
Passed through Oakland Schools									
Temporary Assistance for Needy Families	93.558	2401MITANF	\$ 278,425	\$ 27,602	\$ 198,211	\$ -	\$ 80,214	\$ 107,816	\$ -
Temporary Assistance for Needy Families		2401MITANF	289,925	-	-	-	229,821	217,397	12,424
Total ALN 93.558			568,350	27,602	198,211	-	310,035	325,213	12,424
Passed through Oakland Schools									
Medicaid Cluster									
Medical Assistance Program	93.778	N/A	23,858	-	16,148	-	23,858	23,858	-
Total U.S. Department of Health and Human Services			592,208	27,602	214,359	-	333,893	349,071	12,424
TOTAL FEDERAL AWARDS			\$ 24,018,760	\$ 2,524,550	\$ 13,661,024	\$ (164,940)	\$ 7,451,208	\$ 9,135,355	\$ 675,463

The accompanying notes are an integral part of this schedule.

**OAK PARK SCHOOL DISTRICT
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 Oak Park School District 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 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 Oak Park School District, it is not intended to and does not present the financial position or changes in net position of Oak Park School District.

Management has utilized the NexSys, Cash Management System and the Grant Auditor Report in preparing the Schedule of Expenditures of Federal Awards.

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 entity identifying numbers are presented where available. Oak Park School District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. The District does not pass through federal funds.

NOTE 3 - RECONCILIATION WITH AUDITED FINANCIAL STATEMENTS

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

General Fund	\$ 6,179,694
Other nonmajor governmental funds	<u>2,235,768</u>
Total federal revenue in the financial statements	8,415,462
Less: Federal expenditures not subject to Uniform Guidance	(619,967)
Less: Prior year unavailable inflows of resources	<u>(344,287)</u>
Expenditures per schedule of expenditures of federal awards	<u><u>\$ 7,451,208</u></u>

NOTE 4 - ADJUSTMENTS

Adjustments were made for ALN 10.555 (\$164,068) to correct the presentation of receivables on the prior year Schedule of Expenditures of Federal Awards. Adjustments were made for ALN 84.365 (\$872) to represent a change in the amount reimbursed for a prior year receivable. Adjustments were made ALN 84.367 (\$241) to reclassify expenditures between grant years. Adjustments were made for ALN 84.424 (\$1,549) to reclassify expenditures between grant years. Adjustments were made between ALN 17.225 and 17.278 (\$28,874) and between ALN 17.277 and 17.285 (\$69,706) to correct the presentation between ALNs on the prior year Schedule of Expenditures of Federal Awards.



2425 E. Grand River Ave.,
Suite 1, Lansing, MI 48912
☎ 517.323.7500
🖨 517.323.6346

**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
Oak Park School District

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 Oak Park School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Oak Park School District's basic financial statements, and have issued our report thereon dated October 30, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Oak Park 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 Oak Park School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Oak Park 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 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, as described in the accompanying schedule of findings and questioned costs as Finding 2025-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Oak Park 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 one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings and questioned costs as Finding 2025-001.

Oak Park School District's Response to Findings

Oak Park School District's response to the findings identified in our audit is described in the accompanying corrective action plan. Oak Park School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

Maney Costeiran PC

October 30, 2025

**OAK PARK SCHOOL DISTRICT
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 principles:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X None
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? X Yes _____ None reported

Noncompliance material to financial statements noted? _____ Yes X None

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X None
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ Yes X None reported

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

Unmodified

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

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I Grants to Local Educational Agencies
10.553, 10.555, 10.559, and 10.582	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee? _____ Yes X No

**OAK PARK SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025**

Section II - Financial Statement Findings

Finding 2025-001 Considered a significant deficiency in internal control over financial reporting.

Criteria: Compliance with the Uniform Budgeting and Accounting Act, MCL (Michigan Compile Laws) 141.437 states that if it becomes apparent during the year that probable expenditures will be greater than the budgeted expenditures an amendment should be adopted to prevent expenditures from exceeding the allocated amount.

Condition: The District's budget reflects an estimated net decrease in fund balance of \$2,124,521. The actual results have the District using more fund balance than expected.

Effect: At June 30, 2025 the District's final budget anticipated using \$2,124,521 of the District's fund balance. The actual results have the district using \$3,037,189 of fund balance. This created a negative budget to actual variance of \$912,668.

Cause: The primary reason was due the District not properly budgeting revenues. The actual revenues of the District were less than budgeted revenues by \$2,466,667.

Recommendation: The District should implement budgeting procedures to budget more accurately for revenues with consideration for the amounts received, deferred, and recognized.

District's Response: The District concurs with the facts and findings and is implementing procedures to prevent this in the future.

Section III - Federal Award Findings and Question Costs

None noted.

**OAK PARK SCHOOL DISTRICT
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

Financial Statement Findings

Finding 2024-001: Audit Adjustments

Finding Type: Material weakness in internal controls over financial reporting.

Condition: Multiple revisions of the Schedule of Expenditures of Federal Awards (SEFA) were provided throughout the audit. The final version required significant corrections in order to reconcile the third-party confirmations and the underlying accounting detail. This required several audit adjustments, which were material, in the aggregate, to fairly state balances related to the SEFA in relation to the accounting records. Account balances affected include revenues, amounts due from other governments, and deferred inflows of resources.

Resolution: Resolved.

Federal Award Findings and Questioned Costs

Finding 2024-002: Special Tests and Provisions - Wage Rate Requirements

Finding Type: Material noncompliance; material weakness in internal controls over compliance.

Federal Program:

U.S. Department of Education

- COVID-19 Education Stabilization Fund (ALN #84.425U, Award Number 213713-2122); passed through Michigan Department of Education

Condition: As a result of our audit procedures, we identified that there was no prevailing wage clause in the construction contracts that the District charged to the Education Stabilization Fund grant.

Resolution: For the 2025 audit, the Education Stabilization Fund was not tested as a major program with the grant(s) ending during the first quarter of fiscal year 2025. Based on a review of general ledger expenditures associated with the Education Stabilization Fund, none of the current period expenditures were used for construction. District implemented a policy to include a prevailing wage clause to any construction contract that will be paid using federal funds. Also, the district requires certified payrolls to be provided by the contractor to ensure prevailing wage requirements are being met.



Oak Park School District

Oak Park Schools, Administration Building, 13900 Granzon St. Oak Park, MI 48237

OAK PARK SCHOOL DISTRICT CORRECTIVE ACTION PLAN FOR THE YEAR ENDED JUNE 30, 2025

Oak Park School District respectfully submits the following corrective action plan for the year ended June 30, 2025.

Auditor: Maner Costerisan
2425 E. Grand River Avenue, Suite 1
Lansing, MI 48912

Audit Period: Year ended June 30, 2025

District Contact Person: Dr. Sharrece Foster, Executive Director of Business and Finance

The finding from the June 30, 2025 schedule of findings and questioned costs are discussed below. The finding is numbered consistent with the number assigned in the schedule.

Finding Type: Financial Statement Audit

Finding 2025-001: Considered a significant deficiency in internal control over the financial reporting.

Recommendation: The District should implement budgeting procedures to budget more accurately for revenues with consideration for the amounts received, deferred, and recognized.

Action to be Taken: The District concurs with the facts of this finding and is implementing procedures to prevent this in the future.