



**LIGHTHOUSE
ACADEMY**

GRAND RAPIDS, MICHIGAN

SINGLE AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2025



Vredeveld Haefner LLC
CPAs and Consultants

LIGHTHOUSE ACADEMY

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	1-3
Schedule of Expenditures of Federal Awards	5
Notes to Schedule of Expenditures of Federal Awards	6
Schedule of Findings and Questioned Costs	7



Vredeveld Haefner LLC

CPAs and Consultants
10302 20th Avenue
Grand Rapids, MI 49534
Fax (616) 828-0307

Douglas J. Vredeveld, CPA
(616) 446-7474
Michael J. Vredeveld, CPA
(616) 648-8447

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

November 26, 2025

Board of Directors
Lighthouse Academy
Grand Rapids, Michigan

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lighthouse Academy, Grand Rapids, Michigan's (the Academy) 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 the Academy's major federal programs for the year ended June 30, 2025. the Academy'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 Academy 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 the Academy 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 the Academy'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 the Academy'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 the Academy'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, intentional omissions, misrepresentations, forgery, 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 the Academy'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 the Academy'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 the Academy'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 the Academy'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.

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

We have audited the financial statements of the governmental activities and the major fund of Lighthouse Academy, Grand Rapids, Michigan as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Academy's basic financial statements. We issued our report thereon dated September 23, 2025, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the 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.

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.

Orlando Haefner LLC

(This page left intentionally blank)

LIGHTHOUSE ACADEMY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor Pass Through Grantor Program Title Grant Number	Federal Assistance Listing Number	Passed Through	Pass through/ Grantor Number	Approved Grant Award Amount	Accrued (Deferred) Revenue 7/1/2024	Current Year Receipts (Cash Basis)	Expenditures (Accrual Basis)		Accrued (Deferred) Revenue 6/30/2025
							(Memo Only) Prior Year	Current Year	
U.S. Department of Education									
Title I - Part A	84.010A	MDE	241530-2324	\$ 489,673	\$ 195,318	\$ 195,318	\$ 349,272	\$ -	\$ -
Title I - Part A	84.010A	MDE	251530-2425	476,673	-	176,840	-	395,591	218,751
Title I - Part A Flow-through	84.010A	KISD	241570-2324	67,091	15,521	26,342	15,521	10,821	-
Title I - Part A Flow-through	84.010A	KISD	251570-2425	121,536	-	-	-	41,246	41,246
					210,839	398,500	364,793	447,658	259,997
Title I - Part D	84.013A	MDE	241700-2324	1,901,481	163,559	182,711	802,950	19,152	-
Title I - Part D	84.013A	MDE	251700-2425	1,935,042	-	674,891	-	965,133	290,242
					163,559	857,602	802,950	984,285	290,242
Title III - Immigrant	84.365A	MDE	250570-2425	21,388	-	-	-	7,925	7,925
Title III - Language Instruction for English Learners	84.365A	HAWM	250580-2425	40,707	-	-	-	7,298	7,298
					-	-	-	15,223	15,223
Title II - Part A	84.367A	MDE	240520-2324	33,384	6,297	6,297	6,297	-	-
Title II - Part A	84.367A	MDE	250520-2425	38,201	-	-	-	11,147	11,147
					6,297	6,297	6,297	11,147	11,147
Title IV	84.424A	MDE	240750-2324	48,588	16,487	16,487	19,754	-	-
Title IV	84.424A	MDE	250750-2425	44,550	-	-	-	11,246	11,246
					16,487	16,487	19,754	11,246	11,246
Coronavirus Relief Funds:									
MV ARP Homeless	84.425W	MDE	211012-2122	12,542	-	4,568	-	4,568	-
Governor's Emergency Education Relief Funds	84.425V	MDE	221037-2324	10,888	-	10,888	-	10,888	-
Elementary & Secondary School Emergency Relief - Education Equity Funds III	84.425U	MDE	213713-2122	3,122,274	468,297	827,710	1,502,827	359,413	-
					468,297	843,166	1,502,827	374,869	-
Special Education Cluster									
IDEA Flow-through	84.027	KISD	240450-2324	234,259	24,359	24,359	146,089	-	-
IDEA Flow-through	84.027	KISD	240450-2425	245,676	-	62,485	-	94,668	32,183
					24,359	86,844	146,089	94,668	32,183
Total U.S. Department of Education					889,838	2,208,896	2,842,710	1,939,096	620,038
U.S. Department of Treasury									
Coronavirus State and Local Fiscal Recovery Funds	21.027	HAWM	232423-20231	132,364	-	-	-	16,800	16,800
Coronavirus State and Local Fiscal Recovery Funds	21.027	MDE	242426-FFHH24	4,119	-	-	-	2,139	2,139
					-	-	-	18,939	18,939
U.S. Department of Health and Human Services									
Medicaid Outreach	93.778	KISD	n/a	2,946	-	-	2,946	-	-
Medicaid Outreach	93.778	KISD	n/a	7,060	-	7,060	-	7,060	-
					-	7,060	2,946	7,060	-
TOTAL FEDERAL FINANCIAL ASSISTANCE					\$ 889,838	\$ 2,215,956	\$ 2,845,656	\$ 1,965,095	\$ 638,977

See notes to schedule of expenditures of federal awards.

LIGHTHOUSE ACADEMY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2025

-
1. The Schedule of Expenditures of Federal Awards is prepared in accordance with the modified accrual basis of accounting.
 2. Management has utilized the Cash Management System Grant Auditor Report in preparing the Schedule of Expenditures of Federal Awards.
 3. Revenues from federal sources per the governmental funds financial statements agree with the expenditures per the Schedule of Expenditures of Federal Awards.
 4. The Academy receives certain Federal grants as subawards from non-federal entities. Pass-through entities, where applicable, have been identified in the Schedule with an abbreviation as follows:

**Pass-through
Agency
Abbreviation**

Pass-through Agency Name

MDE	Michigan Department of Education
HAWM	Hope Academy of West Michigan
KISD	Kent Intermediate School District

5. The Academy did not elect to use the 10% de minimis cost rate as covered in Uniform Guidance section 2 CFR 200.414 indirect costs.

LIGHTHOUSE ACADEMY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2025

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<u> </u> yes	<u> X </u> no
Significant deficiency(ies) identified?	<u> </u> yes	<u> X </u> none reported

Noncompliance material to financial statements noted?

<u> </u> yes	<u> X </u> no
-------------------	-----------------

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	<u> </u> yes	<u> X </u> no
Significant deficiency(ies) identified?	<u> </u> yes	<u> X </u> none reported

Type of auditors' report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance?

<u> </u> yes	<u> X </u> no
-------------------	-----------------

Identification of major programs:

CFDA Number(s)

84.013A

Name of Federal Program or Cluster

Title I Part D

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

 \$750,000

Auditee qualified as low-risk auditee?

 X yes no

SECTION II - FINANCIAL STATEMENT FINDINGS

None noted

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted

SECTION IV - SUMMARY OF PRIOR AUDIT FINDINGS

None noted