LYONS CENTRAL SCHOOL DISTRICT
LYONS, NEW YORK

SINGLE AUDIT REPORT

For Year Ended June 30, 2025

MMB+CO | BUSINESS ADVISORS AND CPAS

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Report on Compliance For Each Major Federal Program;
Report on Internal Control Over Compliance;
and Report on the Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance

Independent Auditors' Report

To the Board of Education
Lyons Central School District
Lyons, New York

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lyons Central School District, Lyons, New York's (the District) 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 District's major federal programs for the year ended June 30, 2025. The 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 District complied, in all material respects, with the 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 (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); 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 District 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 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 the 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 the 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 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 the District's 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 the 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 the 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 the 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.

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of 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 21, 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 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 subject to 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.

Mengel, Metzger, Barr & Co. LLP

Fairport, New York
December 12, 2025

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LYONS CENTRAL SCHOOL DISTRICT
LYONS, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR YEAR ENDED JUNE 30, 2025

Grantor / Pass - Through Agency Federal Award Cluster / Program	Assistance Listing Number	Pass-Through Agency Number	Total Expenditures	
U.S. Department of Justice:				
Passed Through Family Counseling Services of the Finger Lakes -				
STOP School Violence	16.839	15PBJA-23-GG-04337-STOP	$ 263,736	
STOP School Violence	16.839	15PBJA-24-GG-04337-STOP	165,668	
Total U.S. Department of Justice			**$ 429,404**	
U.S. Department of Education:				
Generating Resilience and Opportunities with the Mental Health Workforce for Diversity and Sustainability (GROWTH) Project	84.184X	N/A	$ 385,081	
Passed Through NYS Education Department -				
Special Education Cluster IDEA -				
Special Education - Grants to States (IDEA, Part B)	84.027	0032-25-1033	$ 328,105	*
Special Education - Preschool Grants (IDEA Preschool)	84.173	0033-25-1033	22,802	*
Total Special Education Cluster IDEA			$ 350,907	
Education Stabilization Funds -				
ARP - SLR Learning Loss-COVID-19	84.425U	5884-21-3555	$ 11,563	
Total Education Stabilization Funds			$ 11,563	
Title IIA - Supporting Effective Instruction State Grant	84.367	0147-24-3555	25,069	
Title IIA - Supporting Effective Instruction State Grant	84.367	0147-25-3555	16,529	
21st Century	84.287	0187-24-8018	21,462	
21st Century	84.287	0187-25-8018	524,749	
Title IV - Student Support and Enrichment Program	84.424	0204-25-3555	28,196	
Stronger Connections Grant	84.424	0248-25-1022	395,643	
Title V - Rural & Low Income Schools	84.358	0006-25-3555	29,651	
Title I - School Improvement	84.010	0011-25-8090	553	
Title I - School Improvement	84.010	0011-24-2090	45	
Title I - School Improvement	84.010	0011-25-2090	50,000	
Title I - Grants to Local Educational Agencies	84.010	0021-24-3555	5,878	
Title I - Grants to Local Educational Agencies	84.010	0021-25-3555	534,211	
Passed Through Sodus CSD -				
Full-Service Community Schools Program 24-25	84.215	N/A	71,513	
Full-Service Community Schools Program 23-24	84.215	N/A	57,541	
Passed Through North Rose-Wolcott CSD -				
Homeless Children 24-25	84.196	N/A	20,027	
Homeless Children 23-24	84.196	N/A	7,517	
Total U.S. Department of Education			**$ 2,536,135**	

Grantor / Pass - Through Agency Federal Award Cluster / Program	Assistance Listing Number	Pass-Through Agency Number	Total Expenditures	
U.S. Department of Health and Human Services:				
Passed Through Newark CSD -				
Mental Health Awareness Training 23/24	93.243	N/A	$ 11,325	
Mental Health Awareness Training 24/25	93.243	N/A	9,707	
Total U.S. Department of Health and Human Services			**$ 21,032**	
U.S. Department of Agriculture:				
Passed Through NYS Department of Health Division of Nutrition -				
Child and Adult Care Food Program	10.558	N/A	$ 106,857	
Passed Through NYS Education Department -				
Child Nutrition Cluster -				
National School Lunch Program	10.555	650501040000	$ 411,148	*
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	650501040000	52,856	*
National Summer Food Service program	10.559	650501040000	32,601	*
Fresh Fruit and Vegetable Program	10.582	650501040000	31,980	*
National School Breakfast Program	10.553	650501040000	189,701	*
Total Child Nutrition Cluster			$ 718,286	
Healthy Meals Incentives	10.579	N/A	47,850	
Total U.S. Department of Agriculture			**$ 872,993**	
TOTAL EXPENDITURES OF FEDERAL AWARDS			**$ 3,859,564**	

* Major Programs

LYONS CENTRAL SCHOOL DISTRICT
LYONS, NEW YORK

Notes to Schedule of Expenditures of Federal Awards

June 30, 2025

1. Basis of Presentation:

The accompanying Schedule of Expenditures of Federal Awards (the schedule) includes the federal award activity of the 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 the District, it is not intended to and does not present the financial position or changes in net position.

2. Summary of Significant Accounting Policies:

Expenditures reported on the schedule are reported on the GAAP 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 shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. Indirect Costs:

The District has elected to not use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance. Indirect costs are included in the reported expenditures to the extent they are included in the federal financial reports used as the source for the data presented.

4. Matching Costs

Matching costs, i.e., the District's share of certain program costs, are not included in the reported expenditures.

5. Non-Monetary Federal Program

The District is the recipient of a federal financial award program that does not result in cash receipts or disbursements termed a "non-monetary program". This program Surplus Food Distribution (Assistance Listing Number 10.555), and the fair market value of the food commodities received during the fiscal year is presented in the accompanying Schedule of Expenditures of Federal Awards and was considered in the District's single audit.

6. Subrecipients

The District did not pass through any awards to subrecipients during the fiscal year.

LYONS CENTRAL SCHOOL DISTRICT
LYONS, NEW YORK

Schedule of Findings and Questioned Costs

June 30, 2025

I. Summary of the Auditor's Results

Financial Statements

a)	Type of auditor's report issued	Unmodified
b)	Internal control over financial reporting	
	1. Material weaknesses identified	No
	2. Significant deficiency(ies) identified	No
c)	Noncompliance material to financial statements noted	No

Federal Awards

a)	Internal control over major programs	
	1. Material weaknesses identified	No
	2. Significant deficiency(ies) identified	No
b)	Type of auditor's report issued on compliance for major programs	Unmodified
c)	Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)	No

d) Identification of major programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
Special Education Cluster IDEA	
#84.027	Special Education – Grants to States(IDEA, Part B)
#84.173	Special Education – Preschool Grants(IDEA Preschool)
Child Nutrition Cluster	
#10.555	National School Lunch Program/National School Lunch Program-Non-Cash Assistance(Commodities)
#10.559	National Summer Food Service Program
#10.582	Fresh Fruit and Vegetable Program
#10.553	National School Breakfast Program

e)	Dollar threshold used to distinguish between Type A and Type B programs	$750,000
f)	Auditee qualifies as low-risk auditee	Yes

II. Financial Statement Findings

There were no current year findings and there were no prior year findings.

III. Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs and there were no prior year findings or questioned costs.