

# **ROCKFORD PUBLIC SCHOOLS**

**Kent County, Michigan**

## **Additional Reports Required by the Uniform Guidance**

For the year ended June 30, 2025

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**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**

October 27, 2025

The Board of Education  
Rockford Public Schools  
Kent County, Michigan

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 Rockford Public Schools, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Rockford Public Schools' basic financial statements, and have issued our report thereon dated October 27, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Rockford Public Schools' 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 Rockford Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Rockford Public Schools' 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

A handwritten signature in black ink that reads "Hungerford". The script is cursive and fluid, with the first letter 'H' being particularly large and stylized.

Certified Public Accountants  
Grand Rapids, Michigan

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

December 15, 2025

The Board of Education  
Rockford Public Schools  
Kent County, Michigan

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

***Opinion on Each Major Federal Program***

We have audited Rockford Public Schools' 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 Rockford Public Schools' major federal programs for the year ended June 30, 2025. Rockford Public Schools' 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, Rockford Public Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on 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 Rockford 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 Rockford 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 the provisions of contracts or grant agreements applicable to Rockford Public Schools' federal programs.

### ***Auditor's Responsibility 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 Rockford 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 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 Rockford Public Schools' compliance with the requirements of the major federal programs 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 Rockford 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 Rockford Public Schools' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Rockford Public Schools' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis.

A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of 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 Rockford Public Schools, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise of Rockford Public Schools' basic financial statements. We issued our report thereon dated October 27, 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 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.

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Certified Public Accountants  
Grand Rapids, Michigan



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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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Federal Grantor Pass Through Grantor Program Title Grant Number	Assistance Listing Number	Approved Grant Award Amount
<b>U. S. Department of Education</b>		
Passed through Michigan Department of Education:		
Adult Education Grants to States:	84.002	
241130 231925		\$ 23,899
251130 241925		<u>25,000</u>
Total Adult Education Grants to States		<u>48,899</u>
 Title I, Part A:	84.010	
241530 2324		250,001
251530 2425		<u>239,267</u>
Total Title I, Part A		<u>489,268</u>
 Title III, Part A:	84.365	
240570 2324		5,243
250570 2425		<u>1,206</u>
Total Title III, Part A		<u>6,449</u>
 Title II, Part A:	84.367	
240520 2324		140,687
250520 2425		<u>138,412</u>
Total Title II, Part A		<u>279,099</u>
 Title IV, Part A:	84.424	
240750 2324		27,289
250750 2425		<u>21,803</u>
Total Title IV, Part A		<u>49,092</u>
 Education Stabilization Fund:	84.425	
213713 2122 ARP/ESSER III	84.425U	1,774,217
213723 2122 Section 11t	84.425U	6,866,964
211012 2122 MV ARP Homeless II	84.425W	<u>20,189</u>
Total Education Stabilization Fund		<u>8,661,370</u>

**ROCKFORD PUBLIC SCHOOLS**  
For the year ended June 30, 2025

<b>Accrued (Deferred) Revenue At July 1, 2024</b>	<b>(Memo Only) Prior Year Expenditures</b>	<b>Current Year Expenditures</b>	<b>Current Year Receipts (Cash Basis)</b>	<b>Accrued (Deferred) Revenue At June 30, 2025</b>
\$ -	\$ -	\$ 23,899	\$ 23,899	\$ -
-	-	-	25,000	(25,000)
-	-	23,899	48,899	(25,000)
75,288	216,701	-	75,288	-
-	-	200,234	175,000	25,234
75,288	216,701	200,234	250,288	25,234
969	4,987	-	969	-
-	-	717	600	117
969	4,987	717	1,569	117
18,827	115,302	-	18,827	-
-	-	96,547	75,000	21,547
18,827	115,302	96,547	93,827	21,547
4,914	21,335	-	4,914	-
-	-	15,882	14,000	1,882
4,914	21,335	15,882	18,914	1,882
420,373	1,030,710	-	420,373	-
-	4,500,000	566,964	566,964	-
10,000	13,116	7,073	17,073	-
430,373	5,543,826	574,037	1,004,410	-

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Federal Grantor Pass Through Grantor Program Title Grant Number	Assistance Listing Number	Approved Grant Award Amount
Passed through Kent Intermediate School District:		
Special Education Cluster:		
I.D.E.A. Grants to States:	84.027A	
240450 2324		\$ 1,379,505
250450 2425		<u>1,370,409</u>
Total I.D.E.A. Grants to States		<u>2,749,914</u>
I.D.E.A. Preschool:	84.173A	
240460 2324		68,994
250460 2425		<u>72,600</u>
Total I.D.E.A. Preschool		<u>141,594</u>
Total Special Education Cluster		<u>2,891,508</u>
Title III, Part A:	84.365	
250580 2425		<u>4,877</u>
<b>Total U.S. Department of Education</b>		<u>12,430,562</u>
<b>U.S. Department of Treasury</b>		
Passed through Michigan Department of Education:		
Coronavirus State and Local Fiscal Recovery Funds:	21.027	
232423 20231 - ARP Grow Your Own Program		<u>8,522,341</u>
<b>Total U.S. Department of Treasury</b>		<u>8,522,341</u>
<b>U.S. Department of Health and Human Services</b>		
Passed through Kent Intermediate School District:		
Epidemiology and Laboratory Capacity for Infectious Diseases:	93.323	
Health Resource Advocate Funding:		
252810 - HRA 2025		<u>77,584</u>
Medicaid Cluster:		
Medical Assistance Program:	93.778	
2122 Medicaid Outreach		<u>146,906</u>
<b>Total U.S. Department of Health and Human Services</b>		<u>224,490</u>

**ROCKFORD PUBLIC SCHOOLS**  
For the year ended June 30, 2025

<b>Accrued (Deferred) Revenue At July 1, 2024</b>	<b>(Memo Only) Prior Year Expenditures</b>	<b>Current Year Expenditures</b>	<b>Current Year Receipts (Cash Basis)</b>	<b>Accrued (Deferred) Revenue At June 30, 2025</b>
\$ 318,348	\$ 1,379,505	\$ -	\$ 318,348	\$ -
-	-	1,370,409	967,545	402,864
318,348	1,379,505	1,370,409	1,285,893	402,864
15,919	68,994	-	15,919	-
-	-	72,600	52,707	19,893
15,919	68,994	72,600	68,626	19,893
334,267	1,448,499	1,443,009	1,354,519	422,757
-	-	4,877	-	4,877
864,638	7,350,650	2,359,202	2,747,426	476,414
110,015	330,810	1,555,923	1,611,384	54,554
110,015	330,810	1,555,923	1,611,384	54,554
-	-	77,584	77,584	-
-	44,039	75,549	75,549	-
-	44,039	153,133	153,133	-

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Federal Grantor Pass Through Grantor Program Title Grant Number	Assistance Listing Number	Approved Grant Award Amount
<b>U.S. Department of Agriculture</b>		
Passed through Michigan Department of Education:		
Child Nutrition Cluster:		
Non-Cash Assistance (USDA Commodities):		
Entitlement Commodities	10.555	\$ 216,322
Bonus Commodities		<u>142</u>
Total Non-Cash Assistance (USDA Commodities)		<u>216,464</u>
Cash Assistance:		
School Breakfast Program:		
241970	10.553	171,482
251970		<u>159,920</u>
Total School Breakfast Program		<u>331,402</u>
National School Lunch Program:		
241960	10.555	754,931
251960		<u>695,556</u>
Total National School Lunch Program		<u>1,450,487</u>
Total Cash Assistance		<u>1,781,889</u>
Total Child Nutrition Cluster		<u>1,998,353</u>
<b>Total U.S. Department of Agriculture</b>		<u>1,998,353</u>
<b>Total Federal Financial Assistance</b>		<u>\$ 23,175,746</u>

**ROCKFORD PUBLIC SCHOOLS**  
For the year ended June 30, 2025

<b>Accrued (Deferred) Revenue At July 1, 2024</b>	<b>(Memo Only) Prior Year Expenditures</b>	<b>Current Year Expenditures</b>	<b>Current Year Receipts (Cash Basis)</b>	<b>Accrued (Deferred) Revenue At June 30, 2025</b>
\$ -	\$ 193,144	\$ 216,322	\$ 216,322	\$ -
-	408	142	142	-
-	193,552	216,464	216,464	-
-	151,924	19,558	19,558	-
-	-	159,920	154,599	5,321
-	151,924	179,478	174,157	5,321
-	646,115	108,816	108,816	-
-	-	695,556	682,456	13,100
-	646,115	804,372	791,272	13,100
-	798,039	983,850	965,429	18,421
-	991,591	1,200,314	1,181,893	18,421
-	991,591	1,200,314	1,181,893	18,421
\$ 974,653	\$ 8,717,090	\$ 5,268,572	\$ 5,693,836	\$ 549,389

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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**ROCKFORD PUBLIC SCHOOLS**  
For the year ended June 30, 2025

### **Note A – Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Rockford Public Schools under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with 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 Rockford Public Schools, it is not intended to and does not present the financial position, changes in net position, or cash flows, as applicable, of Rockford Public Schools.

### **Note B – Summary of Significant Accounting Policies**

Expenditures reported on 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* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

### **Note C – Indirect Cost Rate**

Rockford Public Schools has not elected to use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.

### **Note D – Grant Section Auditor Report**

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

### **Note E – Non-Cash Assistance**

The amounts reported on the Recipient Entitlement Balance Report, or PAL Report, agree with the Schedule for USDA donated food commodities.



## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**ROCKFORD PUBLIC SCHOOLS**  
For the year ended June 30, 2025

### Note F – Federal Income Reconciliation

	<b>Grant Expenditures Per Schedule of Federal Financial Assistance</b>	<b>Federal Revenue Per Financial Statements</b>	<b>Difference</b>
Adult Education Grants to States	\$ 23,899	\$ 23,899	\$ -
Title I, Part A	200,234	200,234	-
Title II, Part A	96,547	96,547	-
Title IV, Part A	15,882	15,882	-
Title III, Part A	5,594	5,594	-
Education Stabilization Fund	574,037	574,037	-
Coronavirus State & Local Fiscal Recovery Funds	1,555,923	1,555,923	-
Special Education Cluster	1,443,009	1,443,009	-
Health Resource Advocate Funding	77,584	77,584	-
Medicaid Cluster	75,549	75,549	-
Child Nutrition Cluster	1,200,314	1,200,314	-
	<u>\$ 5,268,572</u>	<u>\$ 5,268,572</u>	<u>\$ -</u>

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**ROCKFORD PUBLIC SCHOOLS**  
For the 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?            Yes     X     None reported

Noncompliance material to financial statements noted?

           Yes     X     No

#### Federal Awards

Internal control over major programs:

- Material weakness(es) identified?            Yes     X     No
- Significant deficiency(ies) identified?            Yes     X     None reported

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

*Unmodified*

Any audit findings disclosed that are required to be reported on accordance with the Uniform Guidance?

           Yes     X     No

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.027, 84.173 21.027	Special Education Cluster (IDEA) Coronavirus State and Local Fiscal Recovery Funds

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 Statements Audit Findings

There were no findings that are required to be reported under *Government Auditing Standards*.

### Section III - Major Federal Award Programs Findings and Questioned Costs

There were no findings or questioned costs.