

ROCKFORD PUBLIC SCHOOLS
Kent County, Michigan

Additional Reports Required by
the Uniform Guidance

For the year ended June 30, 2023

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ROCKFORD PUBLIC SCHOOLS

For the year ended June 30, 2023

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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 30, 2023

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, 2023, 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 30, 2023.

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 cursive script that reads "Hungerford Nichols".

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**

October 30, 2023

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, 2023. 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, 2023.

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 the major federal programs. Our audit does not provide a legal determination 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, 2023, 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 30, 2023, 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.



Certified Public Accountants
Grand Rapids, Michigan

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

ROCKFORD PUBLIC SCHOOLS

For the year ended June 30, 2023

Federal Grantor Pass Through Grantor Program Title Grant Number	Assistance Listing Number	Approved Grant Award Amount
U. S. Department of Education		
Passed through Michigan Department of Education (MDE):		
Title I, Part A:	84.010	
201530 1920		\$ 231,120
221530 2122		238,145
231530 2223		<u>253,547</u>
Total Title I, Part A		<u>722,812</u>
Title II, Part A:	84.367	
200520 1920		146,934
220520 2122		265,086
230520 2223		<u>154,962</u>
Total Title II, Part A		<u>566,982</u>
Title III, Part A:	84.365	
220570 2122		5,660
230570 2223		<u>7,117</u>
Total Title III, Part A		<u>12,777</u>
Title IV, Part A:	84.424	
220750 2122		27,864
230750 2223		<u>20,910</u>
Total Title IV, Part A		<u>48,774</u>
Adult Education Grants to States:	84.002	
221130 221925		22,848
231130 231925		<u>23,337</u>
Total Adult Education Grants to States		<u>46,185</u>

See Notes to Schedule of Expenditures of Federal Awards.

Accrued (Deferred) Revenue At July 1, 2022	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Adjustments	Current Year Receipts (Cash Basis)	Accrued (Deferred) Revenue At June 30, 2023
\$ -	\$ -	\$ -	\$ (17,925)	\$ (17,925)	\$ -
129,106	221,629	-	-	129,106	-
-	-	221,232	-	93,375	127,857
129,106	221,629	221,232	(17,925)	204,556	127,857
-	-	-	(4,647)	(4,647)	-
210,795	230,795	2,394	-	213,189	-
-	-	133,591	-	126,221	7,370
210,795	230,795	135,985	(4,647)	334,763	7,370
2,940	2,940	-	-	2,940	-
-	-	3,317	-	-	3,317
2,940	2,940	3,317	-	2,940	3,317
23,707	23,707	-	-	23,707	-
-	-	10,571	-	-	10,571
23,707	23,707	10,571	-	23,707	10,571
22,848	22,848	-	-	22,848	-
-	-	23,337	-	-	23,337
22,848	22,848	23,337	-	22,848	23,337

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

ROCKFORD PUBLIC SCHOOLS

For the year ended June 30, 2023

Federal Grantor Pass Through Grantor Program Title Grant Number	Assistance Listing Number	Approved Grant Award Amount
Education Stabilization Fund:	84.425	
213712 2021 ESSER Formula Funds II	84.425D	\$ 789,433
213752 2122 ESSER II - Before & After School	84.425D	25,000
213713 2122 ARP/ESSER III	84.425U	1,774,217
213723 2122 11t Equalization Payments	84.425U	<u>6,866,964</u>
Total Education Stabilization Fund		<u>9,455,614</u>
Total Passed Through MDE		<u>10,853,144</u>
Passed through Kent Intermediate School District (KISD):		
Title III, Part A:	84.365	
230580 2223		<u>5,910</u>
Special Education Cluster:		
I.D.E.A. Grants to States:	84.027	
220450 2122		1,333,585
230450 2223		1,407,725
221280 2122 ARP IDEA Flowthrough	84.027X	125,785
231280 2223 ARP IDEA Flowthrough	84.027X	<u>37,737</u>
Total I.D.E.A. Grants to States		<u>2,904,832</u>
I.D.E.A. Preschool:	84.173	
220460 2122		47,458
230460 2223		59,882
221285 2122 ARP IDEA Preschool	84.173X	11,783
231285 2223 ARP IDEA Preschool	84.173X	<u>11,769</u>
Total I.D.E.A. Preschool		<u>130,892</u>
Total Special Education Cluster		<u>3,035,724</u>
Total Passed Through KISD		<u>3,041,634</u>
Total U.S. Department of Education		<u>13,894,778</u>

See Notes to Schedule of Expenditures of Federal Awards.

Accrued (Deferred) Revenue At July 1, 2022	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Adjustments	Current Year Receipts (Cash Basis)	Accrued (Deferred) Revenue At June 30, 2023
\$ 549,518	\$ 549,518	\$ 239,915	\$ -	\$ 549,518	\$ 239,915
-	-	25,000	-	-	25,000
-	-	743,507	-	-	743,507
-	-	1,800,000	-	-	1,800,000
549,518	549,518	2,808,422	-	549,518	2,808,422
938,914	1,051,437	3,202,864	(22,572)	1,138,332	2,980,874
-	-	5,910	-	5,910	-
307,750	1,333,585	-	-	307,750	-
-	-	1,407,725	-	1,082,863	324,862
36,373	157,618	125,785	-	162,158	-
-	-	37,737	-	-	37,737
344,123	1,491,203	1,571,247	-	1,552,771	362,599
10,953	47,458	-	-	10,953	-
-	-	59,882	-	46,064	13,818
155	11,783	-	-	155	-
-	-	11,769	-	9,054	2,715
11,108	59,241	71,651	-	66,226	16,533
355,231	1,550,444	1,642,898	-	1,618,997	379,132
355,231	1,550,444	1,648,808	-	1,624,907	379,132
1,294,145	2,601,881	4,851,672	(22,572)	2,763,239	3,360,006

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**ROCKFORD PUBLIC SCHOOLS**

For the year ended June 30, 2023

Federal Grantor Pass Through Grantor Program Title Grant Number	Assistance Listing Number	Approved Grant Award Amount
U.S. Department of Health and Human Services		
Passed through Kent Intermediate School District (KISD):		
Epidemiology and Laboratory Capacity for Infectious Diseases:	93.323	
Health Resource Advocate (HRA) Funding:		
222810 - HRA 2022		\$ 115,551
232810 - HRA 2023		<u>125,125</u>
Total Health Resource Advocate (HRA) Funding		240,676
Medicaid Cluster:		
Medical Assistance Program:	93.778	
1718 Medicaid Outreach		<u>27,318</u>
Total Passed Through KISD		<u>267,994</u>
Total U.S. Department of Health and Human Services		<u>267,994</u>
U.S. Department of Agriculture		
Passed through Michigan Department of Education (MDE):		
Child Nutrition Cluster:		
Non-Cash Assistance (USDA Commodities):		
Entitlement Commodities	10.555	142,385
Bonus Commodities		<u>5,750</u>
Total Non-Cash Assistance (USDA Commodities)		<u>148,135</u>
Cash Assistance:		
School Breakfast Program:	10.553	
221971		200,286
221970		2,380
231970		<u>21,491</u>
Total School Breakfast Program		<u>224,157</u>

See Notes to Schedule of Expenditures of Federal Awards.

Accrued (Deferred) Revenue At July 1, 2022	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Adjustments	Current Year Receipts (Cash Basis)	Accrued (Deferred) Revenue At June 30, 2023
\$ 115,551	\$ 115,551	\$ -	\$ -	\$ 115,551	\$ -
-	-	125,125	-	66,265	58,860
115,551	115,551	125,125	-	181,816	58,860
-	-	27,318	-	-	27,318
115,551	115,551	152,443	-	181,816	86,178
115,551	115,551	152,443	-	181,816	86,178
-	-	142,385	-	142,385	-
-	-	5,750	-	5,750	-
-	-	148,135	-	148,135	-
2,490	200,286	-	-	2,490	-
-	-	2,380	-	2,380	-
-	-	21,491	-	21,491	-
2,490	200,286	23,871	-	26,361	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

ROCKFORD PUBLIC SCHOOLS

For the year ended June 30, 2023

Federal Grantor Pass Through Grantor Program Title Grant Number	Assistance Listing Number	Approved Grant Award Amount
National School Lunch Program:	10.555	
220910		\$ 143,314
221960		106,263
221961		2,461,857
230910		73,297
231960		<u>600,980</u>
Total National School Lunch Program		<u>3,385,711</u>
Total Cash Assistance		<u>3,609,868</u>
Total Child Nutrition Cluster		<u>3,758,003</u>
Child and Adult Care Food Program:	10.558	
221920		1,657
222010		88
231920		13,814
232010		<u>848</u>
Total Child and Adult Care Food Program		<u>16,407</u>
Pandemic EBT Administrative Costs:	10.649	
220980 2022		<u>3,135</u>
Total U.S. Department of Agriculture		<u>3,777,545</u>
Total Federal Financial Assistance		<u>\$ 17,940,317</u>

See Notes to Schedule of Expenditures of Federal Awards.

Accrued (Deferred) Revenue At July 1, 2022	(Memo Only) Prior Year Expenditures	Current Year Expenditures	Adjustments	Current Year Receipts (Cash Basis)	Accrued (Deferred) Revenue At June 30, 2023
\$ -	\$ -	\$ 143,314	\$ -	\$ 143,314	\$ -
-	-	106,263	-	106,263	-
17,757	2,461,857	-	-	17,757	-
-	-	73,297	-	73,297	-
-	-	600,980	-	600,980	-
17,757	2,461,857	923,854	-	941,611	-
20,247	2,662,143	947,725	-	967,972	-
20,247	2,662,143	1,095,860	-	1,116,107	-
60	2,869	1,657	-	1,717	-
-	-	88	-	88	-
-	-	13,814	-	13,814	-
-	-	848	-	848	-
60	2,869	16,407	-	16,467	-
-	-	3,135	-	3,135	-
20,307	2,665,012	1,115,402	-	1,135,709	-
\$ 1,430,003	\$ 5,382,444	\$ 6,119,517	\$ (22,572)	\$ 4,080,764	\$ 3,446,184

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

ROCKFORD PUBLIC SCHOOLS

For the year ended June 30, 2023

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, 2023. 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 elected not 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
(Continued)

ROCKFORD PUBLIC SCHOOLS

For the year ended June 30, 2023

Note F – Federal Income Reconciliation

	Grant Expenditures Per Schedule of Federal Financial Assistance	Federal Revenue Per Financial Statements	Difference
Title I, Part A	\$ 221,232	\$ 203,307	\$ 17,925 *
Title II, Part A	135,985	131,338	4,647 *
Title IV, Part A	10,571	10,571	-
Adult Education Grants to States	23,337	23,337	-
Title III, Part A	9,227	9,227	-
Education Stabilization Fund	2,808,422	2,808,422	-
Special Education Cluster	1,642,898	1,642,898	-
Childcare Stabilization Funds	-	1,887,383	(1,887,383) **
Medicaid Cluster	152,443	152,443	-
Child Nutrition Cluster	1,095,860	1,095,860	-
Child and Adult Care Food Program	16,407	16,407	-
Pandemic EBT Administrative Costs	3,135	3,135	-
	<u>\$ 6,119,517</u>	<u>\$ 7,984,328</u>	<u>\$ (1,864,811)</u>

* The difference in Federal expenditures to Federal revenue per the financial statements is due to MDE taking back \$17,925 of the 19-20 Title I, Part A grant and \$4,647 of the 19-20 Title II, Part A grant.

** The difference in Federal expenditures to Federal revenue per the financial statements is due to the determination made by the Office of Child Development and Care (CDC) that deemed the recipients of Child Care Stabilization portion of the Child Care and Development Grants to be beneficiaries, not subrecipients.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

ROCKFORD PUBLIC SCHOOLS

For the year ended June 30, 2023

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

Identification of major programs audited:

Child Nutrition Cluster:
10.553 - School Breakfast Program
10.555 - National School Lunch Program
84.425 - Education Stabilization Fund

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

ROCKFORD PUBLIC SCHOOLS

For the year ended June 30, 2023

Section I - Summary of Auditor's Results (Continued)

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.