

KENTWOOD PUBLIC SCHOOLS

ADDITIONAL REPORTS REQUIRED BY
UNIFORM GUIDANCE

YEAR ENDED JUNE 30, 2025

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

To the Board of Education of
Kentwood Public Schools

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Kentwood Public Schools (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 14, 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 14, 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 1, 2025



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**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 of
Kentwood Public Schools

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Kentwood 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 each of Kentwood Public Schools' major federal programs for the year ended June 30, 2025. Kentwood 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, Kentwood 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 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 Kentwood 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 Kentwood 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 provisions of contracts or grant agreements applicable to Kentwood Public Schools' 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 Kentwood 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 Kentwood Public Schools' 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 Kentwood 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 Kentwood 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 Kentwood 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Maney Costeiran PC

December 1, 2025

KENTWOOD PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Agency/Pass-through Agency/Program Title	Pass-through Grantor's Number	Federal Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue 7/1/2024	Current Year Receipts (Repayments)	Adjustments	Federal Expenditures	Accrued Revenue 6/30/2025
<u>U.S. Department of Agriculture</u>									
Passed Through the Michigan Department of Education									
Child Nutrition Cluster									
Non-Cash Assistance (Donated Foods)									
Entitlement Donated Foods	N/A	10.555	\$ 626,275	\$ -	\$ -	\$ 626,275	\$ -	\$ 626,275	\$ -
Entitlement Donated Foods - Bonus	N/A		7,227	-	-	7,227	-	7,227	-
Total non-cash assistance (donated foods)			633,502	-	-	633,502	-	633,502	-
Cash Assistance:									
National School Lunch Program	241960	10.555	4,583,458	3,792,319	534,339	1,325,478	-	791,139	-
	241980		35,699	30,267	5,385	10,817	-	5,432	-
	251960		3,816,971	-	-	3,784,329	-	3,816,971	32,642
	251980		31,888	-	-	30,493	-	31,888	1,395
Total ALN 10.555			9,067,481	3,822,586	539,724	5,784,619	-	5,278,932	34,037
School Breakfast Program	241970	10.553	2,362,860	2,004,662	282,579	640,777	-	358,198	-
	251970		3,548,991	-	-	1,765,459	-	1,783,532	18,073
Total ALN 10.553			5,911,851	2,004,662	282,579	2,406,236	-	2,141,730	18,073
Total Child Nutrition Cluster			14,979,332	5,827,248	822,303	8,190,855	-	7,420,662	52,110
Child and Adult Care Food Program	241920	10.558	277,717	241,824	35,051	70,944	-	35,893	-
	242010		15,071	13,162	1,908	3,817	-	1,909	-
	251920		321,858	-	-	321,858	-	321,858	-
	252010		17,154	-	-	17,154	-	17,154	-
Total ALN 10.558			631,800	254,986	36,959	413,773	-	376,814	-
Total U.S. Department of Agriculture			15,611,132	6,082,234	859,262	8,604,628	-	7,797,476	52,110

The accompanying notes are an integral part of this schedule.

KENTWOOD PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Agency/Pass-through Agency/Program Title	Pass-through Grantor's Number	Federal Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue 7/1/2024	Current Year Receipts (Repayments)	Adjustments	Federal Expenditures	Accrued Revenue 6/30/2025
U.S. Department of Education									
Passed through Michigan Department of Education Title I Grants to Local Educational Agencies	241530-2324 251530-2425	84.010	\$ 2,670,169 2,574,192	\$ 2,345,902 -	\$ 354,869 -	\$ 556,541 2,011,909	\$ - -	\$ 201,672 2,236,343	\$ - 224,434
Passed through Kent Intermediate School District Title I Grants to Local Educational Agencies	241570-2324 251570-2425	84.010A	324,305 227,528	291,048 -	110,239 -	143,496 150,676	- -	33,257 227,528	- 76,852
Total ALN 84.010			5,796,194	2,636,950	465,108	2,862,622	-	2,698,800	301,286
Passed through Michigan Department of Education Twenty-First Century Community Learning Centers	242110-L194223 242110-L194290 242110-L194291 252110-024018 252110-024019	84.287	600,000 750,000 750,000 809,250 809,250	600,000 750,000 750,000 - -	26,516 114,159 118,414 - -	26,516 114,159 118,414 580,929 633,704	- - - - -	- - - 744,116 741,576	- - - 163,187 107,872
Passed through the City of Kentwood Twenty-First Century Community Learning Centers	252110-024004	84.287	647,400	-	-	508,998	-	572,879	63,881
Total ALN 84.287			4,365,900	2,100,000	259,089	1,982,720	-	2,058,571	334,940
Passed through Michigan Department of Education English Language Acquisition State Grants	240570-2324 240580-2324 250570-2425 250580-2425	84.365	88,422 356,396 78,450 363,291	37,479 149,261 - -	9,428 32,844 - -	24,640 97,915 26,500 170,610	- - - -	15,212 65,071 30,888 192,975	- - 4,388 22,365
Total ALN 84.365			886,559	186,740	42,272	319,665	-	304,146	26,753
Supporting Effective Instruction State Grants	240520-2324 250520-2425	84.367	454,141 383,620	404,623 -	111,485 -	126,942 278,936	- -	15,457 359,748	- 80,812
Total ALN 84.367			837,761	404,623	111,485	405,878	-	375,205	80,812
Student Support and Academic Enrichment Program	230750-2223 240750-2324 250750-2425	84.424	199,747 171,011 184,462	19,488 166,638 -	- 18,936 -	(8,805) 19,033 93,427	(8,805) - -	- 97 167,746	- - 74,319
Total ALN 84.424			555,220	186,126	18,936	103,655	(8,805)	167,843	74,319
Education Stabilization Fund COVID-19 Elementary and Secondary School Emergency Relief Fund (ARP Homeless II) Emergency Relief Fund (EANS II - Section 11bb) Emergency Relief Fund (ARP/ESSER III)	211012-2122 221037-2324 213713-2122	84.425W 84.425V 84.425U	106,725 189,709 15,746,622	75,604 - 14,684,655	40,941 - 2,823,705	72,062 189,709 3,885,672	- - -	31,121 189,709 1,061,967	- - -
Total ALN 84.425			16,043,056	14,760,259	2,864,646	4,147,443	-	1,282,797	-

The accompanying notes are an integral part of this schedule.

KENTWOOD PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Agency/Pass-through Agency/Program Title	Pass-through Grantor's Number	Federal Assistance Listing Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue 7/1/2024	Current Year Receipts (Repayments)	Adjustments	Federal Expenditures	Accrued Revenue 6/30/2025
<u>U.S. Department of Education (continued)</u>									
Passed through Kent Intermediate School District Special Education Cluster									
Special Education Grants to States	240450-2324	84.027	\$ 2,854,922	\$ 2,854,922	\$ 494,709	\$ 494,709	\$ -	\$ -	\$ -
	250450-2425		3,055,466	-	-	2,445,530	-	3,055,466	609,936
Passed through Marquette Alger Regional Educational Service Agency Special Education Cluster									
Special Education Grants to States	250470-2D33	84.027	8,582	-	-	8,582	-	8,582	-
Total ALN 84.027			5,918,970	2,854,922	494,709	2,948,821	-	3,064,048	609,936
Passed through Kent Intermediate School District Special Education Cluster									
Special Education Preschool Grants	250460-2425	84.173	123,345	-	-	123,345	-	133,982	10,637
Total Special Education Cluster			6,042,315	2,854,922	494,709	3,072,166	-	3,198,030	620,573
Education for Homeless Children and Youth	212420-2025	84.196	22,019	-	-	22,019	-	22,019	-
Total U.S. Department of Education			34,549,024	23,129,620	4,256,245	12,916,168	(8,805)	10,107,411	1,438,683
<u>U.S. Department of Treasury</u>									
Passed through Michigan Department of Education Coronavirus State and Local Fiscal Recovery Funds	232423-20231	21.027	988,014	36,728	1,564	143,340	-	230,490	88,714
<u>U.S. Department of Health and Human Services</u>									
Passed through Kent Intermediate School District Medicaid Cluster - Medical Assistance Program	2025	93.778	89,118	-	-	89,118	-	89,118	-
COVID - 19 Epidemiology and Laboratory Capacity for Infectious Diseases	242810-HRA2024	93.323	135,699	135,699	1,599	1,599	-	-	-
	252810-HRA2025		123,344	-	-	123,344	-	123,344	-
Total ALN 93.323			259,043	135,699	1,599	124,943	-	123,344	-
Total U.S. Department of Health and Human Services			348,161	135,699	1,599	214,061	-	212,462	-
TOTAL FEDERAL AWARDS			\$ 51,496,331	\$ 29,384,281	\$ 5,118,670	\$ 21,878,197	\$ (8,805)	\$ 18,347,839	\$ 1,579,507

The accompanying notes are an integral part of this schedule.

KENTWOOD PUBLIC SCHOOLS
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 Kentwood 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 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 Kentwood Public Schools, it is not intended to and does not present the financial position or changes in net position of Kentwood Public Schools.

Management has utilized NexSys, the Cash Management System and 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. Kentwood Public Schools has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3 - RECONCILIATION WITH AUDITED FINANCIAL STATEMENTS

Federal expenditures are reported as revenue in the following funds in the financial statements June 30, 2025:

General fund	\$ 11,341,558
Other nonmajor governmental funds	<u>7,797,476</u>
 Total federal revenue in the fund financial statements	 19,139,034
 Plus: Adjustment per schedule of expenditures of federal awards due to overage repaid on prior year grant	 8,805
 Less: Federal revenue not subject to single audit	 <u>(800,000)</u>
 Expenditures per schedule of expenditures of federal awards	 <u><u>\$ 18,347,839</u></u>



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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***

To the Board of Education of
Kentwood Public Schools

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 Kentwood Public Schools, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Kentwood Public Schools' basic financial statements, and have issued our report thereon dated October 14, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kentwood Public Schools'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 Kentwood Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Kentwood 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 Kentwood 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.

Maney Costeiran PC

October 14, 2025

**KENTWOOD PUBLIC SCHOOLS
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 No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ 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 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:

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.287	Twenty-First Century
84.010	Title I

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 Statement Findings

None

Section III - Federal Award Findings and Question Costs

None

**KENTWOOD PUBLIC SCHOOLS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

There were no audit findings in the previous year.