Centreville Public Schools

Single Audit Report

June 30, 2026

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BUSINESS SUCCESS PARTNERS

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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*

Independent Auditors' Report

Members of the Board of Education
Centreville Public Schools
Centreville, 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 Centreville Public Schools, as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise Centreville Public Schools' basic financial statements, and have issued our report thereon dated DRAFT.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered Centreville 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 Centreville Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Centreville 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 Centreville 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

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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.

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

Independent Auditors' Report

Members of the Board of Education
Centreville Public Schools
Centreville, Michigan

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Centreville 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 Centreville Public Schools' major federal programs for the year ended June 30, 2026. Centreville Public Schools' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Centreville Public Schools 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, 2026.

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; 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Centreville 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 Centreville Public Schools' compliance with the compliance requirements referred to above.

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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 agreements applicable to Centreville Public Schools' federal programs.

Auditors' 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 Centreville 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 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 Centreville Public Schools' 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 Centreville 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 Centreville 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 Centreville 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 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.

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Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 Centreville Public Schools, as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise Centreville Public Schools' basic financial statements. We issued our report thereon dated DRAFT, 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.

Kalamazoo, Michigan
December 11, 2025, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is October 23, 2025

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Centreville Public Schools
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2026

Federal Grantor Pass Through Grantor Program Title Grant Number	Grant/Project Number	Assistance Listing Number	Award Grant Entitlement Program Amount	Prior Year Expenditures	(Unearned) Accrued Revenue July 1, 2025	Current Year Expenditures	Current Year Cash Payments/ In Kind Received	(Unearned) Accrued Revenue June 30, 2026
U.S. DEPARTMENT OF AGRICULTURE								
Passed through the Michigan Department of Education:								
Child Nutrition Cluster								
Cash Assistance								
National School Breakfast Program	251970	10.553	$ 133,637	$ 101,391	$ 400	$ 32,246	$ 32,646	$ -
National School Breakfast Program	261970		151,747	-	-	151,747	151,264	483
Total National School Breakfast Program					400	183,993	183,910	483
Noncash Assistance (Commodities)								
Entitlement Commodities	N/A	10.555	55,710	-	-	55,710	55,710	-
Cash Assistance								
National School Lunch Program	251960	10.555	349,947	284,218	596	65,729	66,325	-
National School Lunch Program	261960		297,462		-	297,462	296,760	702
Total National School Lunch Program					596	363,191	363,085	702
Cash Assistance								
Summer Food Service Program for Children	250900	10.559	186,848	69,652	69,652	117,196	186,848	-
Summer Food Service Program for Children	260900	10.559	79,389		-	79,389	-	79,389
Total Summer Food Service Program					69,652	196,585	186,848	79,389
Total Cash Assistance					70,648	743,769	733,843	80,574
Total Child Nutrition Cluster					70,648	799,479	789,553	80,574
TOTAL U.S. DEPARTMENT OF AGRICULTURE					70,648	799,479	789,553	80,574
U.S. DEPARTMENT OF TREASURY								
Passed through the Michigan Department of Education								
Coronavirus State Fiscal Recovery Fund								
Filter First/Healthy Hydration	242426-FFHH24	21.027	20,660	-	-	20,660	-	20,660
U.S. DEPARTMENT OF EDUCATION								
Passed through the Michigan Department of Education								
Title I Grants to Local Educational Agencies 2024-2025	251530	84.010	147,307	129,835	41,129	-	41,129	-
Title I Grants to Local Educational Agencies 2025-2026	261530	84.010A	145,961	-	-	136,929	70,257	66,672
Total Title I, Part A - Grants to Local Educational Agencies					41,129	136,929	111,386	66,672

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See Accompanying Notes to the Schedule of Expenditures of Federal Awards

Centreville Public Schools
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2026

Federal Grantor Pass Through Grantor Program Title Grant Number	Grant/Project Number	Assistance Listing Number	Award Grant Entitlement Program Amount	Prior Year Expenditures	(Unearned) Accrued Revenue July 1, 2025	Current Year Expenditures	Current Year Cash Payments/ In Kind Received	(Unearned) Accrued Revenue June 30, 2026
Passed through the Michigan Department of Education								
Title III, Part A Immigrant Students 2024-2025	250570	84.365	1,974	720	720	-	720	-
Title III, Part A Immigrant Students 2025-2026	260570	84.365A	-	-	-	342	-	342
Total Title III, Part A Immigrant Students					720	342	720	342
Passed through the Michigan Department of Education								
Title II, Part A Supporting Effective Instruction State Grants 2024-2025	250520	84.367	24,802	24,265	24,265	-	24,265	-
Title II, Part A Supporting Effective Instruction State Grants 2025-2026	260520	84.367A	21,388	-	-	19,942	-	19,942
Total Title II, Part A Supporting Effective Instruction State Grants					24,265	19,942	24,265	19,942
Passed through the Michigan Department of Education								
Title IV Part A Student Support and Academic Enrichment Program	250750	84.424	12,800	12,355	12,355	-	12,355	-
Title IV Part A Student Support and Academic Enrichment Program	260750	84.424A	10,444	-	-	10,244	-	10,244
Total Title IV, Part A Student Support and Academic Enrichment Program					12,355	10,244	12,355	10,244
TOTAL U.S. DEPARTMENT OF EDUCATION					78,469	167,457	148,726	97,200
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Passed through St. Joseph County ISD								
Medicaid Cluster								
Medical Assistance Program	2025-26	93.778	28,721	-	-	28,721	28,721	-
TOTAL FEDERAL AWARDS					$ 149,117	$ 1,016,317	$ 967,000	$ 198,434

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Centreville Public Schools
Notes to the Schedule of Expenditures of Federal Awards
June 30, 2026

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Centreville Public Schools under programs of the federal government for the year ended June 30, 2026. 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 Centreville Public Schools, it is not intended to and does not present the financial position or changes in financial position of Centreville Public Schools.

Note 2 – Summary of Significant Accounting Policies

Expenditures
Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in the Uniform Guidance where certain types of expenditures are not allowable or are limited as to reimbursement.

Indirect Cost Rate
Centreville Public Schools has elected not to use the de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3 – Reconciliation to the Financial Statements

The federal revenues per the financial statements reconcile to the Schedule as follows:

Federal revenues per the financial statements	$ 1,026,006
Less unavailable revenue; fiscal year 24-25	(720)
Less E-Rate funding not presented on the Schedule	(9,311)
Expenditures reported on the Schedule, but not received within 60 days and reported as deferred inflows of resources (unavailable revenue) on the financial statements	342
Federal expenditures per the schedule	$ 1,016,317

Note 4 – Subrecipients

No amounts were provided to subrecipients.

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Note 5 – Michigan Department of Education Disclosures

The federal amounts reported on the grant auditor report are in agreement with the Schedule. The amounts reported on the recipient entitlement balance report agree with the schedule of expenditures of federal awards for U.S.D.A. donated food commodities.

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Centreville Public Schools
Schedule of Findings and Questioned Costs
June 30, 2026

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued on whether the financial statements were prepared in accordance with Generally Accepted Accounting Principles: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ____ Yes __X__ No
- Significant deficiency(s) identified that are not considered to be material weaknesses? ____ 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(s) identified that are not considered to be material weaknesses? ____ Yes __X__ 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 §200.516(a)? ____ Yes __X__ No

Identification of major programs:

Assistance Listing Number(s)	**Name of Federal Program or Cluster**
10.553, 10.555, 10.559	Child Nutrition Cluster

Dollar threshold used to distinguish between type A and type B programs: $ 1,000,000

- Auditee qualified as low-risk auditee? __X__ Yes ____ No

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SECTION II – *GOVERNMENT AUDITING STANDARDS* FINDINGS

There were no *Government Audit Standards* findings for the year ended June 30, 2026.

SECTION III – FEDERAL AWARD FINDINGS

There were no findings or questioned costs for Federal Awards for the year ended June 30, 2026.

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Centreville Public Schools
Summary Schedule of Prior Audit Findings
June 30, 2026

SECTION IV – PRIOR AUDIT FINDINGS

There were no findings for the year ended June 30, 2025.

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