

# COMPLIANCE SECTION







**INDEPENDENT AUDITORS' 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**

Board of Education  
Arapahoe County School District Number Six  
Littleton, Colorado

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Arapahoe County School District Number Six, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Arapahoe County School District Number Six's basic financial statements, and have issued our report thereon dated November 11, 2022.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Arapahoe County School District Number Six'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 Arapahoe County School District Number Six's internal control. Accordingly, we do not express an opinion on the effectiveness of Arapahoe County School District Number Six's 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.

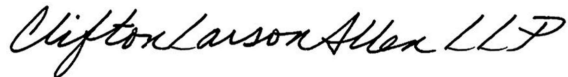
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 Arapahoe County School District Number Six's 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.



**CliftonLarsonAllen LLP**

Broomfield, Colorado  
November 11, 2022



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

Board of Education  
Arapahoe County School District Number Six  
Littleton, Colorado

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

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

We have audited Arapahoe County School District Number Six's 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 Arapahoe County School District Number Six's major federal programs for the year ended June 30, 2022. Arapahoe County School District Number Six's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Arapahoe County School District Number Six's 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, 2022.

***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 Arapahoe County School District Number Six 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 Arapahoe County School District Number Six's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Arapahoe County School District Number Six's 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 Arapahoe County School District Number Six's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Arapahoe County School District Number Six's 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 Arapahoe County School District Number Six's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Arapahoe County School District Number Six's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Arapahoe County School District Number Six's internal control over compliance. Accordingly, no such opinion is expressed.

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

**Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant*

Board of Education  
Arapahoe County School District Number Six

*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 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.



**CliftonLarsonAllen LLP**

Broomfield, Colorado  
November 11, 2022

**ARAPAHOE COUNTY SCHOOL DISTRICT NUMBER SIX  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2022**

---

**Section I – Summary of Auditors’ Results**

---

**Financial Statements**

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        x   no

**Federal Awards**

1. Internal control over major federal programs:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ yes        x   no

**Identification of Major Federal Programs**

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
84.027, 84.173 84.425	Special Education Cluster COVID-19 - Education Stabilization Fund

- Dollar threshold used to distinguish between Type A and Type B programs:   \$750,000
- Auditee qualified as low-risk auditee? \_\_\_\_\_   x   yes      \_\_\_\_\_ no



**ARAPAHOE COUNTY SCHOOL DISTRICT NUMBER SIX  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2022**

---

***Section II – Financial Statement Findings***

---

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

---

***Section III – Findings and Questioned Costs – Major Federal Programs***

---

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

This page left blank and  
unnumbered intentionally  
for presentation purposes



# Schedule of Expenditures of Federal Awards



# ARAPAHOE COUNTY SCHOOL DISTRICT NUMBER SIX

## Schedule of Expenditures of Federal Awards

For the Fiscal Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass Through Entity Grant Number	Accrued (Unearned) Revenue July 1, 2021	Cash/ Inventory Receipts	Federal Expenditures	Accrued (Unearned) Revenue June 30, 2022	Passed Through to Subrecipient
<b>U.S. DEPARTMENT OF EDUCATION</b>							
Passed through the State of Colorado Department of Education:							
Title I, Part A, Grants to Local Educational Agencies (LEAs)—General Fund (10)	84.010	4010	\$ -	\$ 287,291	\$ 341,667	\$ 54,376	\$ -
Title I, Part A, Grants to Local Educational Agencies (LEAs)—Grant Fund (22)	84.010	4010	14,091	60,549	64,762	18,304	-
Title I, Part A, Empowering Action for School Improvement (EASI) Grant	84.010A	5010	30,000	99,000	90,000	21,000	-
Subtotal Title I			44,091	146,840	146,762	93,680	-
Title II, Part A, Improving Teacher Quality State Grants	84.367	4367	43,115	295,336	304,597	52,376	-
Title III, Part A, English Language Acquisition Language Grants	84.365A	4365	2,963	46,982	56,764	12,745	-
Title III, Set Aside, ELA	84.365A	7365	-	670	670	-	-
Title IV, Part A, Student Support & Academic Enrichment Grants	84.424	4424	17,072	80,969	67,001	3,104	-
Total Title Grants			107,241	423,262	433,932	161,905	-
Special Education—Grants to States (IDEA, Part B)	84.027	4027	224,327	2,379,419	2,621,926	466,834	-
COVID-19 Special Education - ARPA Grants to States (IDEA, Part B)	84.027X	6027	-	273,739	297,763	24,024	-
Special Education—Preschool Grants (IDEA Preschool)	84.173	4173	454	77,854	82,029	4,629	-
COVID-19 Special Education - ARPA Preschool Grants (IDEA Preschool)	84.173X	6173	-	19,975	28,032	8,057	-
Total Special Education Cluster			224,781	2,750,987	3,029,750	503,544	-
Passed through the State of Colorado Department of Education:							
COVID-19 Elementary and Secondary School Relief (ESSER I) Program	84.425D	4425	14,905	122,701	121,859	14,063	-
COVID-19 Elementary and Secondary School Relief II (ESSER II) Program	84.425D	4420	927,164	950,563	24,619	1,220	-
COVID-19 Elementary and Secondary School Relief II (ESSER II) Program, Supplemental	84.425D	4419	-	43,071	68,554	25,483	-
COVID-19 Elementary and Secondary School Relief III (ESSER III) Program	84.425U	4414	-	281,515	382,849	101,334	-
COVID-19 Elementary and Secondary School Relief III (ESSER III) Program - Learning Loss Set .	84.425U	9414	291,701	335,821	44,120	-	-
Total COVID-19 Elementary and Secondary School Relief (ESSER) Programs			1,233,770	1,733,671	642,001	142,100	-
Passed through the Colorado Community College System:							
Career and Technical Education (Perkins Grant)	84.048	5243	43,429	43,429	80,114	80,114	-
Total U.S. Department of Education			1,609,221	5,398,884	4,677,326	887,663	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>							
Passed through Arapahoe County School District No. 2 (Sheridan):							
Head Start	93.600	N/A	111,331	136,737	25,406	-	-
Total Head Start Cluster			111,331	136,737	25,406	-	-
Passed through the State of Colorado Department of Human Services:							
COVID-19 Child Care Sustainability Grants	93.575	7575	-	702,396	702,396	-	-
Workforce Innovation	21.027	7127	-	169,893	169,893	-	-
Total Child Care Development Cluster			-	872,289	872,289	-	-
Passed through Colorado Department of Education:							
Project AWARE Colorado	93.243	7243	52,618	331,698	441,950	162,870	-
Total U.S. Department of Health and Human Services			163,949	1,340,724	1,339,645	162,870	-
<b>U.S. DEPARTMENT OF JUSTICE</b>							
Passed through the Office of Community Oriented Policing Services:							
School Violence Prevention Program (SVPP)	16.710	8710	-	110,429	39,060	(71,369)	-
Total SVPP			-	110,429	39,060	(71,369)	-
<b>U.S. DEPARTMENT OF AGRICULTURE</b>							
Passed through the State of Colorado Department of Education:							
National School Lunch Program	10.555	4555	39,610	75,825	38,259	2,044	-
Seamless Summer Option (SSO)-Breakfast	10.553	5553	-	458,745	502,246	43,501	-
Seamless Summer Option (SSO)-Lunch	10.555	5555	-	3,824,597	4,188,155	363,558	-
Supply Chain Assistance (SCA)	10.555	6555	-	206,076	206,076	-	-
Summer Food Service Program for Children	10.559	4559	468,133	531,880	110,772	47,025	-
School Fresh Fruit & Vegetable	10.582	4582	6,267	35,865	32,885	3,287	-
Passed through the State of Colorado Department of Human Services:							
Food Distribution, Commodities	10.555	4555	-	320,929	320,929	-	-
Total Child Nutrition Cluster			514,010	5,453,917	5,399,322	459,415	-
Passed through the State of Colorado Department of Health and Environment:							
Child and Adult Care Food Program (CACFP)	10.558	5553	-	458,745	502,246	43,501	-
SNAP: P-EBT mini Grants	10.649	4649	-	3,063	3,063	-	-
Total U.S. Department of Agriculture			514,010	5,915,725	5,904,631	502,916	-
<b>Totals</b>			\$ 2,287,180	\$ 12,765,762	\$ 11,960,662	\$ 1,482,080	\$ -

See Notes to the Schedule of Expenditures of Federal Awards.

**ARAPAHOE COUNTY SCHOOL DISTRICT NUMBER SIX**  
**Note to the Schedule of Expenditures of Federal Awards**  
**June 30, 2022**

**NOTE 1: Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Arapahoe County School District Number Six, Colorado, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of 2CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Arapahoe County School District Number Six granted \$192,363 in FY 2021-2022 to component units, but only actual component unit expenditures of \$30,359 are reported in the schedule of expenditures of federal awards for the year ended June 30, 2022, as those were expenditures incurred by the component units during the year. The remaining amounts will be reported on the District's SEFA in the subsequent year when expended by the component units. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of, the basic financial statements. Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District.

**NOTE 2: Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3: Noncash Federal Awards**

Commodities donated to the District by the U.S. Department of Agriculture (USDA) of \$320,929 are valued based on the USDA's Donated Commodity Price List. These are shown as part of the National School Lunch program (10.555).

**NOTE 4: Indirect Costs**

The district has elected to not use the ten percent de minimis indirect cost rate as allowed under the Uniform Guidance.



**Colorado Department of Education**  
 Auditors Integrity Report  
 District: 0140 - Littleton 6  
 Fiscal Year 2021-22  
 Colorado School District VBOCES

Revenues, Expenditures, & Fund Balance by Fund

Fund Type & Number	Beg Fund Balance & Prior Per Adj (6880*)	1000 - 5999 Total Revenues & Other Sources	0001-0999 Total Expenditures & Other Uses	6700-6799 & Prior Per Adj (6880*) Ending Fund Balance
<b>Governmental</b>				
10 General Fund	29,659,770	156,953,776	145,401,253	41,212,292
18 Risk Mgmt Sub-Fund of General Fund	2,603,123	5,870,939	3,435,449	5,038,613
19 Colorado Preschool Program Fund	0	847,796	847,796	0
Sub-Total	32,262,893	163,672,511	149,684,499	46,250,906
11 Charter School Fund	5,326,925	17,509,644	12,736,823	10,099,747
20,25-29 Special Revenue Fund	1,563,081	3,513,431	2,504,739	2,571,773
06 Supplemental Cap Const. Tech. Main. Fund	6,369,994	14,516,859	14,500,754	6,386,099
07 Total Program Reserve Fund	0	0	0	0
21 Food Service Spec Revenue Fund	1,471,483	6,040,754	4,626,227	2,886,009
22 Govt Designated-Purpose Grants Fund	0	7,715,297	7,715,297	0
23 Pupil Activity Special Revenue Fund	984,243	4,574,575	4,243,449	1,315,370
25 Transportation Fund	0	0	0	0
31 Bond Redemption Fund	31,369,151	35,419,077	34,940,699	31,847,529
39 Certificate of Participation (COP) Debt Service Fund	0	0	0	0
41 Building Fund	225,298,968	-397,511	70,019,524	154,881,933
42 Special Building Fund	0	0	0	0
43 Capital Reserve Capital Projects Fund	3,137,834	1,873,097	3,060,163	1,950,768
46 Supplemental Cap Const Tech. Main Fund	0	0	0	0
<b>Totals</b>	<b>307,784,572</b>	<b>254,437,734</b>	<b>304,032,173</b>	<b>258,190,133</b>
<b>Proprietary</b>				
50 Other Enterprise Funds	0	0	0	0
64 (63) Risk-Related Activity Fund	0	0	0	0
60,65-69 Other Internal Service Funds	624,871	1,053,645	791,457	887,060
<b>Totals</b>	<b>624,871</b>	<b>1,053,645</b>	<b>791,457</b>	<b>887,060</b>
<b>Fiduciary</b>				
70 Other Trust and Agency Funds	0	0	0	0
72 Private Purpose Trust Fund	0	0	0	0
73 Agency Fund	0	0	0	0
74 Pupil Activity Agency Fund	0	0	0	0
79 GASB 34:Permanent Fund	0	0	0	0
85 Foundations	0	0	0	0
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FINAL

11/17/22 \*If you have a prior period adjustment in any fund (Balance Sheet 6880), the amount of your prior period adjustment is added into both your ending and beginning fund balances on this report. 10:35 AM