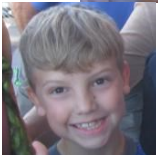


Arapahoe County School District Number Six



*Single
Audit
Report*

*For the Fiscal Year Ended
June 30, 2020*



5776 South Crocker Street
Littleton, Colorado 80120
www.littletonpublicschools.net



SCHOOLS REPRESENTED ON THE COVER—*From top to bottom and left to right:* #1 Littleton Preparatory Charter School; #2 Field Elementary School; #3 Centennial Elementary School; #4 Sandburg Elementary School; #5 Lenski Elementary School; #6 Wilder Elementary School; #7 East Elementary School; #8 The Village Preschool; #9 Twain Elementary School; #10 Highland Elementary School; #11 Littleton Preparatory Charter School; #12 Littleton High School; #13 Goddard Middle School; #14 Hopkins Elementary School; #15 Heritage High School; #16 Powell Middle School; #17 Moody Elementary School; #18 Franklin Elementary School; #19 Goddard Middle School; #20 Heritage High School; #21 Highland Elementary School; #22 Wilder Elementary School; #23 Peabody Elementary School; #24 Franklin Elementary School; and #25 Runyon Elementary School.

ARAPAHOE COUNTY SCHOOL DISTRICT NUMBER SIX
Single Audit Report
For the Fiscal Year Ended June 30, 2020

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**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, 2020, and the related notes to the financial statements, which collectively comprise Arapahoe County School District Number Six's basic financial statements, and have issued our report thereon dated November 20, 2020.

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) to determine the 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 may exist that have not been identified.

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 determination of financial statement amounts. 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

Greenwood Village, Colorado
November 20, 2020



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

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

Report on Compliance for Each Major Federal Program

We have audited Arapahoe County School District Number Six's compliance with the types of compliance requirements described 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, 2020. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Arapahoe County School District Number Six's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Arapahoe County School District Number Six's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Arapahoe County School District Number Six's compliance.

Opinion on Each Major Federal Program

In our opinion, Arapahoe County School District Number Six 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, 2020.

Report on Internal Control Over Compliance

Management of Arapahoe County School District Number Six is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Arapahoe County School District Number Six’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Arapahoe County School District Number Six’s 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, 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, 2020, and the related notes to the financial statements, which collectively comprise Arapahoe County School District Number Six's basic financial statements. We issued our report thereon dated November 20, 2020, 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.



CliftonLarsonAllen LLP

Greenwood Village, Colorado
January 27, 2021

**ARAPAHOE COUNTY SCHOOL DISTRICT NUMBER SIX
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2020**

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

CFDA Number(s)	Name of Federal Program or Cluster
21.019	Coronavirus Relief 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, 2020**

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).

**ARAPAHOE COUNTY SCHOOL DISTRICT NUMBER SIX
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2020**

Arapahoe County School District Number Six respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2020.

Audit period: June 30, 2020

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

FINDINGS—FINANCIAL STATEMENT AUDIT

There were no financial statement findings in the prior year.

FINDINGS— FEDERAL AWARD PROGRAMS AUDITS

There were no federal award program audit findings in the prior year.

If there are questions regarding this schedule, please call Jonathan Levesque, Director of Finance, at 303-347-3333.

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ARAPAHOE COUNTY SCHOOL DISTRICT NUMBER SIX
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2020

Federal Agencies/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass Through Entity Grant Number
U.S. DEPARTMENT OF EDUCATION		
Passed through the State of Colorado Department of Education:		
Title I, Part A, Grants to Local Educational Agencies (LEAs)—General Fund	84.010	4010
Title I, Part A, Grants to Local Educational Agencies (LEAs)—Grant Fund	84.010	4010
Subtotal Title I		
Title II, Part A, Improving Teacher Quality State Grants	84.367	4367
Title III, Part A, English Language Acquisition Language Grants	84.365	4365
Title IV, Part A, Student Support & Academic Enrichment Grants	84.424	4424
Total Title Grants		
Special Education—Grants to States (IDEA, Part B)	84.027	4027
Special Education—Preschool Grants (IDEA Preschool)	84.173	4173
Special Education—Grants for Infants & Families with Disabilities (IDEA Child Find)	84.181	5181
Total Special Education Cluster		
Passed through the Colorado Community College System:		
Career and Technical Education	84.048	
Total U.S. Department of Education		
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Passed through Arapahoe County School District No. 2 (Sheridan):		
Head Start	93.600	
U.S. DEPARTMENT OF AGRICULTURE		
Passed through the State of Colorado Department of Education:		
School Breakfast Program	10.553	4553
National School Lunch Program	10.555	4555
Summer Food Service Program for Children	10.559	4559
National School Lunch Program - Related to COVID Relief	10.555	4555
Passed through the State of Colorado Department of Human Services:		
Food Distribution, Commodities	10.555	4555
Total USDA Cluster		
National School Lunch Equipment Assistance	10.579	5579
School Fresh Fruit & Vegetable	10.582	4582
Total U.S. Department of Agriculture Reported in the Nutrition Services Fund		
U.S. Department of the Treasury		
Passed through the State of Colorado Department of Education:		
Coronavirus Relief Fund (CRF)	21.019	4012
Totals		

See Notes to the 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, 2020

Pass Through Entity Grant Number	Accrued (Unearned) Revenue July 1, 2019	Cash/ Inventory Receipts	Expenditures	Accrued (Unearned) Revenue June 30, 2020	Pass To Subrecipient
4010	\$ 61,349	\$ 375,999	\$ 342,095	\$ 27,445	\$ -
4010	6,535	84,159	100,559	22,935	-
	<u>67,884</u>	<u>460,158</u>	<u>442,654</u>	<u>50,380</u>	<u>-</u>
4367	69,578	155,297	59,385	(26,334)	-
4365	2,156	43,518	42,302	940	-
4424	45,322	82,808	6,827	(30,659)	-
	<u>184,940</u>	<u>741,781</u>	<u>551,168</u>	<u>(5,673)</u>	<u>-</u>
4027	183,090	2,641,188	2,697,184	239,086	-
4173	5,929	71,798	70,724	4,855	-
5181	-	9,978	-	(9,978)	-
	<u>189,019</u>	<u>2,722,964</u>	<u>2,767,908</u>	<u>233,963</u>	<u>-</u>
	18,554	70,461	85,077	33,170	-
	<u>392,513</u>	<u>3,535,206</u>	<u>3,404,153</u>	<u>261,460</u>	<u>-</u>
	<u>85,055</u>	<u>361,207</u>	<u>460,160</u>	<u>184,008</u>	<u>-</u>
4553	-	152,185	152,185	-	-
4555	-	827,336	827,336	-	-
4559	18,007	28,119	10,112	-	-
4555	-	211,666	322,156	110,490	-
4555	-	249,062	249,062	-	-
	<u>18,007</u>	<u>1,468,368</u>	<u>1,560,851</u>	<u>110,490</u>	<u>-</u>
5579	-	16,044	16,044	-	-
4582	314	11,411	11,097	-	-
	<u>18,321</u>	<u>1,495,823</u>	<u>1,587,992</u>	<u>110,490</u>	<u>-</u>
4012	-	6,338,998	4,963,797	(1,375,201)	-
	<u>\$ 495,889</u>	<u>\$ 11,731,234</u>	<u>\$ 10,416,102</u>	<u>\$ (819,243)</u>	<u>\$ -</u>

ARAPAHOE COUNTY SCHOOL DISTRICT NUMBER SIX
Note to the Schedule of Expenditures of Federal Awards
June 30, 2020

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 \$435,396 to component units, but only actual component unit expenditures of \$12,307 are reported in the schedule of expenditures of federal awards for the year ended June 30, 2020 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.

NOTE 2: Significant Accounting Policies

Revenue from federal awards is recognized when the district has done everything necessary to establish its right to revenue. For governmental funds, revenue from federal grants is recognized when it becomes both measureable and available. Expenditures of federal awards are recognized in the accounting period when the liability is incurred. The district has elected to not use the ten percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3: Noncash Federal Awards

Commodities donated to the District by the U.S. Department of Agriculture (USDA) of \$249,062 are valued based on the USDA's Donated Commodity Price List. These are shown as part of the National School Lunch program (10.555).