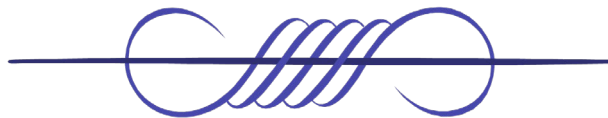


COMPLIANCE SECTION



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 Auditor's Report

To Management and the Board of Education
Arapahoe County School District Number Six

We have audited, in accordance with 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 basic 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 (the "School District") as of and for the year ended June 30, 2023 and the related notes to the basic financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 19, 2023.

Report on Internal Control Over Financial Reporting

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

To Management and the Board of Education
Arapahoe County School District Number Six

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 School District'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 School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

October 19, 2023

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required
by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
Arapahoe County School District Number Six

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Arapahoe County School District Number Six's (the "School District") compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the School District's major federal programs for the year ended June 30, 2023. The School District's 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, the School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of the 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 (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* (the "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 the School District 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 the School District'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 the School District's federal programs.

To the Board of Education
Arapahoe County School District Number Six

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 the School District'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 the School District's 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 the School District'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 the School District'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 the School District'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 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.

To the Board of Education
Arapahoe County School District Number Six

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.

Plante & Moreau, PLLC

October 19, 2023

Schedule of Findings and Questioned Costs

Arapahoe County School District Number Six

Schedule of Findings and Questioned Costs

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 that are not considered to be material weaknesses? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X None reported

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 weaknesses? _____ Yes X None reported

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? _____ Yes X No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
84.425	Education Stabilization Fund	Unmodified
10.553, 10.555, 10.559, 10.582	Child Nutrition Cluster	Unmodified

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 Audit Findings

Reference Number	Finding
Current Year	None

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
Current Year	None	

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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, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass Through Entity Grant Number	Accrued (Unearned) Revenue July 1, 2022	Cash/ Inventory Receipts	Federal Expenditures	Accrued (Unearned) Revenue 6/30/23	Passed Through to Subrecipient
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 (10)	84.010	4010	\$ 54,376	\$ 385,526	\$ 361,271	\$ 30,121	\$ -
Title I, Part A, Grants to Local Educational Agencies (LEAs)—Grant Fund (22)	84.010	4010	18,304	67,211	69,533	20,626	-
Title I, Part A, Empowering Action for School Improvement (EASI) Grant	84.010	5010	21,000	21,000	-	-	-
Subtotal Title I			93,680	473,737	430,804	50,747	-
Title II, Part A, Improving Teacher Quality State Grants	84.367	4367	52,376	322,718	328,869	58,527	-
Title III, Part A, English Language Acquisition Language Grants	84.365A	4365	12,745	58,732	46,177	190	-
Title III, Set Aside, ELA	84.365A	7365	-	70	70	-	-
Title IV, Part A, Student Support & Academic Enrichment Grants	84.424A	4424	3,104	53,681	50,958	381	-
Total Title Grants			161,905	908,938	856,878	109,845	-
Special Education—Grants to States (IDEA, Part B)	84.027	4027	466,834	2,885,038	2,788,452	370,248	-
COVID-19 Special Education - ARPA Grants to States (IDEA, Part B)	84.027X	6027	24,024	288,317	290,546	26,253	-
Special Education—Preschool Grants (IDEA Preschool)	84.173	4173	4,629	99,197	95,830	1,262	-
COVID-19 Special Education - ARPA Preschool Grants (IDEA Preschool)	84.173X	6173	8,057	20,038	13,004	1,023	-
Total Special Education Cluster			503,544	3,292,590	3,187,832	398,786	-
Passed through the State of Colorado Department of Education:							
COVID-19 Elementary and Secondary School Relief (ESSER I) Program	84.425D	4425	14,063	14,063	-	-	-
COVID-19 Elementary and Secondary School Relief (ESSER I) Program, Rapid Request	84.425D	4448	-	66,314	66,314	-	-
COVID-19 Elementary and Secondary School Relief II (ESSER II) Program	84.425D	4420	1,220	132,863	315,703	184,060	-
COVID-19 Elementary and Secondary School Relief II (ESSER II) Program, Supplemental	84.425D	4419	25,483	51,234	28,265	2,514	-
COVID-19 Elementary and Secondary School Relief III (ESSER III) Program	84.425U	4414	101,334	162,823	941,199	879,710	-
COVID-19 Elementary and Secondary School Relief III (ESSER III) Program - Learning Loss Set Aside	84.425U	9414	-	558,539	558,539	-	-
COVID-19 Elementary and Secondary School Relief III (ESSER III) Program, Supplemental	84.425U	4418	-	53,062	54,497	1,435	-
COVID-19 Elementary and Secondary School Relief III (ESSER III) Program, Supplemental - Learning Loss Set Aside	84.425U	9418	-	48,687	48,687	-	-
COVID-19 ARP ESSER Homeless Children and Youth (ARP-HCY II) Group 2	84.425W	8426	-	-	420	420	-
Total COVID-19 Elementary and Secondary School Relief (ESSER) Programs			142,100	1,087,585	2,013,624	1,068,139	-
Passed through the Colorado Community College System:							
Career and Technical Education (Perkins Grant)	84.048	5048	80,114	151,290	74,951	3,775	-
Total U.S. Department of Education			887,663	5,440,403	6,133,285	1,580,545	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Passed through the State of Colorado Department of Human Services:							
COVID-19 Child Care Sustainability Grants	93.575	7575	-	576,230	576,230	-	-
Total Child Care Development Cluster			-	576,230	576,230	-	-
Passed through Colorado Department of Education:							
Project AWARE Colorado	93.243	7243	162,870	564,447	422,052	20,475	-
Total U.S. Department of Health and Human Services			162,870	1,140,677	998,282	20,475	-
U.S. DEPARTMENT OF TREASURY							
Passed through Colorado Department of Education:							
COVID-19 Coronavirus State Fiscal Recovery Fund (GSRP)	21.027	7127	-	141,396	141,396	-	-
Total U.S. Department of Treasury			-	141,396	141,396	-	-
INSTITUTE OF MUSEUM AND LIBRARY SERVICES							
Passed through the State of Colorado Department of Education:							
COVID-19 ARPA LSTA Grants for Schools Libraries *	45.310	7310	1,490	9,206	7,716	-	-
Total Institute of Museum and Library Services			1,490	9,206	7,716	-	-
U.S. DEPARTMENT OF JUSTICE							
Passed through the Office of Community Oriented Policing Services:							
School Violence Prevention Program (SVPP)	16.710	8710	(71,369)	55,959	127,328	-	-
Total SVPP			(71,369)	55,959	127,328	-	-
U.S. DEPARTMENT OF AGRICULTURE							
Passed through the State of Colorado Department of Education:							
School Breakfast Program	10.553	4553	-	133,993	152,339	18,346	-
National School Lunch Program	10.555	4555	2,044	1,104,283	1,249,988	147,749	-
Seamless Summer Option (SSO)-Breakfast *	10.553	5553	87,002	87,002	-	-	-
Seamless Summer Option (SSO)-Lunch	10.555	5555	363,558	363,558	-	-	-
Supply Chain Assistance (SCA)	10.555	6555	-	295,561	295,561	-	-
Summer Food Service Program for Children	10.559	4559	47,025	50,890	6,686	2,821	-
School Fresh Fruit & Vegetable	10.582	4582	3,287	22,707	24,000	4,580	-
Passed through the State of Colorado Department of Human Services:							
Food Distribution, Commodities	10.555	4555	-	309,028	309,028	-	-
Total Child Nutrition Cluster			502,916	2,367,022	2,037,602	173,496	-
SNAP- P-EBT mini Grants	10.649	4649	-	3,135	3,135	-	-
Total U.S. Department of Agriculture			502,916	2,370,157	2,040,737	173,496	-
Totals			\$ 1,483,570	\$ 9,157,798	\$ 9,448,744	\$ 1,774,516	\$ -

See Notes to the Schedule of Expenditures of Federal Awards.

ARAPAHOE COUNTY SCHOOL DISTRICT NUMBER SIX
Notes to the Schedule of Expenditures of Federal Awards
June 30, 2023

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 \$143,734 in FY 2022–2023 to component units, but only actual component unit expenditures of \$135,874 are reported in the schedule of expenditures of federal awards for the year ended June 30, 2023, 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 same basis of accounting as the basic financial statements. 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 \$309,028 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.

NOTE 5: Adjustments

Adjustments at July 1, 2022, included \$1,490 for Grant 7310 excluded from the overall total and \$43,501 for Grant 5553 that was additionally shown in section Passed through the State of Colorado Department of Health and Environment: Child and Adult Care Food Program (CACFP). In absence of an adjustments column, receivables and receipts include these modifications.



Colorado Department of Education

Auditors Integrity Report

District: 0140 - Littleton 6

Fiscal Year 2022-23

Colorado School District/BOCES

Revenues, Expenditures, & Fund Balance by Fund

Page: 1

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
Governmental	+	-	=	
10 General Fund	41,212,292	166,334,163	164,497,128	43,049,327
18 Risk Mgmt Sub-Fund of General Fund	5,038,613	1,381,684	3,746,375	2,673,723
19 Colorado Preschool Program Fund	0	0	0	0
Sub- Total	46,250,906	167,715,847	168,243,703	45,723,050
11 Charter School Fund	10,099,746	11,593,952	15,573,863	6,119,835
20,26-29 Special Revenue Fund	2,571,773	4,292,131	3,705,189	3,158,714
06 Supplemental Cap Const, Tech, Main, Fund	6,386,099	16,300,941	18,137,753	4,549,287
07 Total Program Reserve Fund	0	0	0	0
21 Food Service Spec Revenue Fund	2,886,009	4,998,798	4,040,148	3,844,659
22 Govt Designated-Purpose Grants Fund	0	9,296,103	9,296,103	0
23 Pupil Activity Special Revenue Fund	1,315,370	4,616,547	4,709,600	1,222,316
25 Transportation Fund	0	0	0	0
31 Bond Redemption Fund	31,847,529	36,954,116	37,543,357	31,258,089
39 Certificate of Participation (COP) Debt Service Fund	0	0	0	0
41 Building Fund	154,881,933	3,615,866	98,616,880	59,880,919
42 Special Building Fund	0	0	0	0
43 Capital Reserve Capital Projects Fund	1,950,768	4,818,844	6,490,700	278,911
46 Supplemental Cap Const, Tech, Main Fund	0	0	0	0
Totals	258,190,133	264,203,145	366,357,497	156,035,780
Proprietary				
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	887,060	1,193,810	1,118,351	962,520
Totals	887,060	1,193,810	1,118,351	962,520
Fiduciary				
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
Totals	0	0	0	0

10/24/23

FINAL

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*If you have a prior period adjustment in any fund (Balance Sheet 6880), the amount of your priorperiod adjustment is added into both your ending and beginning fund balances on this report.