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SINGLE AUDIT REPORT

For Fiscal Year Ended June 30, 2021



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St. Vrain Valley School District RE-1J

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June 30, 2021

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**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
St. Vrain Valley School District
Longmont, Colorado

Report on Compliance for Each Major Federal Program

We have audited St. Vrain Valley School District'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 St. Vrain Valley School District's major federal programs for the year ended June 30, 2021. St. Vrain Valley School District'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 St. Vrain Valley School District'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 St. Vrain Valley School District'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 St. Vrain Valley School District's compliance.

Opinion on Each Major Federal Program

In our opinion, St. Vrain Valley School District 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, 2021.

Report on Internal Control Over Compliance

Management of St. Vrain Valley School District 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 St. Vrain Valley School District'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 St. Vrain Valley School District'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 St. Vrain Valley School District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise St. Vrain Valley School District's basic financial statements. We issued our report thereon dated November 3, 2021, 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

Broomfield, Colorado
January 24, 2022

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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
St. Vrain Valley School District RE-J1
Longmont, 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 St. Vrain Valley School District RE-J1, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise St. Vrain Valley School District RE-J1's basic financial statements, and have issued our report thereon dated November 3, 2021. Our report includes a reference to other auditors who audited the financial statements of Aspen Ridge Preparatory School, Carbon Valley Academy, Flagstaff Academy, Imagine Charter School at Firestone, St. Vrain Community Montessori School, and Twin Peaks Charter Academy, as described in our report on St. Vrain Valley School District RE-1J's financial statements. This report does not include the results of Aspen Ridge Preparatory School, Carbon Valley Academy, Flagstaff Academy, Imagine Charter School at Firestone, St. Vrain Community Montessori School or Twin Peaks Charter Academy auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of Aspen Ridge Preparatory School, Carbon Valley Academy, Flagstaff Academy, Imagine Charter School at Firestone, St. Vrain Community Montessori School, and Twin Peaks Charter Academy were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered St. Vrain Valley School District RE-J1'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 St. Vrain Valley School District RE-J1's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Vrain Valley School District RE-J1'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 St. Vrain Valley School District RE-J1'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
January 24, 2022

St. Vrain Valley School District RE-1J

**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021**

Federal Grantor/Pass-through Grantor Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Cluster Subtotal	Federal Expenditures	Expenditures to Subrecipients
U.S. DEPARTMENT OF EDUCATION					
<i>Passed through State Department of Education</i>					
Title I Grants to Local Educational Agencies (Title I, Part A of ESEA)	84.010	4010, 92xx		\$ 2,482,793	
Special Education - Grants to States (IDEA, Part B)	84.027	4027	\$ 4,434,575		
Special Education - Preschool Grants (IDEA Preschool)	84.173	4173	<u>77,450</u>		
<i>Total of Special Education Cluster</i>				4,512,025	
Education for Homeless Children and Youth	84.196	5196		91,336	
English Language Acquisition State Grants (Title III, Part A of ESEA)	84.365	4365		305,939	
Improving Teacher Quality State Grants (Title II, Part A of ESEA)	84.367	4367		500,900	
Student Support and Academic Enrichment Grants	84.424	4424		88,569	
COVID 19 - Elementary/Secondary School Emergency Relief (ESSER I)	84.425D	4419, 4420, 4425, 5525		11,587,325	
COVID 19 - Elementary/Secondary School Emergency Relief (ESSER III)	84.425U	4414, 9414		5,436,838	
<i>Passed through Colorado Community Colleges & Occupational Education System</i>					
Career and Technical Education - Basic Grants to States (Perkins IV)	84.048	4048		143,864	
<i>Passed through The Office of the Governor</i>					
COVID 19 - Governor's Emergency Education Relief (GEER) - Education Stabilization Fund (ESF)	84.425C	6425		1,179,817	\$ 375,688
TOTAL U.S. DEPARTMENT OF EDUCATION				<u>26,329,406</u>	<u>375,688</u>
NATIONAL SCIENCE FOUNDATION					
<i>Passed through Front Range Community College</i>					
Education and Human Resources	47.076	7076		<u>50,879</u>	
TOTAL NATIONAL SCIENCE FOUNDATION				50,879	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
<i>Passed through State Department of Education</i>					
CDHS Child Care and Development Block Grant	93.575	7575	<u>120,125</u>		
<i>Total of Child Care Development Cluster</i>				<u>120,125</u>	
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				120,125	
U.S. DEPARTMENT OF TREASURY					
<i>Passed through State Controller's office</i>					
COVID-19 - Coronavirus Relief Fund (CRF): K-12.	21.019	4012, 5012, 6012, 9012		14,902,221	
TOTAL U.S. DEPARTMENT OF TREASURY				14,902,221	
U.S. DEPARTMENT OF AGRICULTURE					
<i>Passed through State Department of Public Health & Environment</i>					
Child and Adult Care Food Program	10.558	4558		20,937	
<i>Passed through State Department of Human Services</i>					
National School Lunch Program (non-cash commodities)	10.555	4555	542,144		
<i>Passed through State Department of Education</i>					
School Breakfast Program	10.553	4553	-		
National School Lunch Program	10.555	4555	-		
COVID 19 - Emergency Feeding Program	10.555	4555	453,626		
Summer Food Service Program for Children	10.559	4559	-		
Summer Feeding Program	10.559	4559	<u>7,446,905</u>		
<i>Total of Child Nutrition Cluster</i>				<u>8,442,675</u>	
TOTAL U.S. DEPARTMENT OF AGRICULTURE				8,463,612	
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 49,866,243</u>	<u>\$ 375,688</u>

St. Vrain Valley School District RE-1J

Notes to the Schedule of Expenditures of Federal Awards

June 30, 2021

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) presents the activity of all federal award programs of the St. Vrain Valley School District RE-1J (the District) for the fiscal year ended June 30, 2021. The accompanying Schedule is presented on a modified accrual basis of accounting for governmental funds as defined in Note 1 of the District's basic financial statements. The federal financial reports that are submitted to the grantors are prepared on a cash basis and may not agree with this Schedule.

NOTE 2: SUMMARY OF 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 with the exception of Assistance Listing Number 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3: NONCASH

Commodities donated to the District by the U.S. Department of Agriculture (USDA) of \$542,144 are valued based on the USDA's Donated Commodity Price List. These are shown as part of the National School Lunch program (Assistance Listing Number 10.555).

NOTE 4: INDIRECT COSTS

The District has not elected to use the 10% *de minimis* indirect cost rate as allowed under the Uniform Guidance, Section 414.

**ST VRAIN SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

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

Assistance Listing Number(s)	Name of Federal Program or Cluster
21.019 84.425U, 84.425D, 84.425C 10.CNC	Coronavirus Relief Funds Education Stabilization Fund Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$1,495,987

Auditee qualified as low-risk auditee?

 x yes _____ no

**ST VRAIN SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

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).

St. Vrain Valley School District RE-1J
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2021

To: Colorado Department of Education

St. Vrain Valley School District RE-1J respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2021.

Audit period: June 30, 2021

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings, if any, 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 AUDIT

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

If the Colorado Department of Education has questions regarding this schedule, please call Chief Financial Officer Greg Fieth at (303) 682-7203.

