

**WIGGINS SCHOOL DISTRICT RE-50J  
WIGGINS, COLORADO**

**SINGLE AUDIT REPORT**

**FOR THE YEAR ENDED  
JUNE 30, 2024**

TABLE OF CONTENTS

|   | PAGE  |
|---|-------|
| SINGLE AUDIT COMPLIANCE   |       |
| Report on Internal Control Over Financial Reporting and on Compliance and Other Matters<br>Based on an Audit of Financial Statements Performed in Accordance <i>Government<br/>Auditing Standards</i> | 1 - 2 |
| Report on Compliance for Each Major Federal Program; Report on Internal Control Over<br>Compliance; and Report on the Schedule of Expenditures of Federal Awards Required<br>by the Uniform Guidance  | 3 - 5 |
| Schedule of Findings and Questioned Costs   | 6 - 7 |
| Schedule of Expenditures of Federal Awards  | 8     |
| Notes to Schedule of Expenditures of Federal Awards   | 9     |

# Mayberry & Company, LLC

Certified Public Accountants

Member of the American Institute of Certified Public Accountants  
Governmental Audit Quality Center  
and Private Company Practice Section

---

Board of Education  
Wiggins School District RE-50J  
Wiggins, Colorado

## **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance *Government Auditing Standards***

### **Independent Auditors' Report**

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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, of Wiggins School District RE-50J, (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 28, 2025.

### **Internal Control Over Financial Reporting**

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

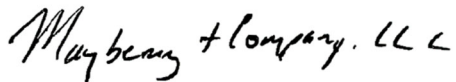
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

### 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.

A handwritten signature in black ink that reads "Mayberry + Company, LLC". The signature is written in a cursive, flowing style.

Englewood, Colorado  
January 29, 2026

# Mayberry & Company, LLC

Certified Public Accountants

Member of the American Institute of Certified Public Accountants  
Governmental Audit Quality Center  
and Private Company Practice Section

---

Board of Education  
Wiggins School District RE-50J  
Wiggins, Colorado

## **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**

### **Independent Auditors' Report**

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

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

We have audited Wiggins School District RE-50J, (the District), 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 the District's major federal programs for the year ended June 30, 2024. The 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 District 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, 2024.

##### ***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 (*Government Auditing Standards*); 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the 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 Example Entity'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 District's federal programs.

### ***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 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 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 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 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 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.

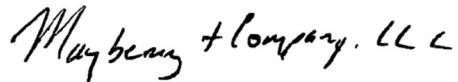
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant 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.

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 District as of and for the year ended June 30, 2024, and have issued our report thereon dated May 28, 2025, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. 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 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 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 financial statements or to the 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 financial statements as a whole.

Handwritten signature in cursive script that reads "Mayberry + Company, LLC".

Englewood, Colorado  
January 29, 2026

**WIGGINS SCHOOL DISTRICT RE-50J**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED JUNE 30, 2024**

**Summary of Auditors' Results**

*Financial Statements*

Type of auditors' report issued: unmodified

Internal control over financial reporting:

- Material weakness identified?  yes  no
  
- Significant deficiencies identified that are not considered to be material weaknesses?  yes  no

Noncompliance material to financial statements noted?

yes  no

*Federal Awards*

Internal control over major programs:

- Material weakness identified?  yes  no
  
- Significant deficiencies identified that are not considered to be material weaknesses?  yes  no

Type of auditors' report issued on compliance for major programs: unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?

yes  no

Identification of major programs:

84.287            Twenty-First Century Community Learning Centers

Child Nutrition Cluster

10.553            School Breakfast Program

10.555            National School Lunch Program

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?

yes  no

**WIGGINS SCHOOL DISTRICT RE-50J**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**

**YEAR ENDED JUNE 30, 2024**

**II - Findings relating to the financial statement audit as required to be reported in accordance with generally accepted government auditing standards.**

**A. Material Weaknesses in Internal Control**

The audit of the financial statements of the Wiggins School District RE-50J, as of and for the year ended June 30, 2024, did not disclose any material weaknesses or significant deficiencies in internal controls.

**B. Compliance Findings**

The audit of the financial statements of the Wiggins School District RE-50J, as of and for the year ended June 30, 2024, did not disclose any instances of noncompliance with requirements with certain provisions of laws, regulations, and grants that were material to those financial statements.

**III - Findings and Questioned Costs for Federal Awards**

**A. Material Weaknesses in Internal Control**

The audit of the financial statements of the Wiggins School District RE-50J, as of and for the year ended June 30, 2024, did not disclose any material weaknesses or significant deficiencies in internal controls over federal grant management.

**B. Compliance Findings**

The audit of the financial statements of the Wiggins School District RE-50J, as of and for the year ended June 30, 2024, did not disclose any instances of noncompliance with requirements with certain provisions of laws, regulations, and grants that were material to those financial statements.

**C. Questioned Costs**

None noted.

**Wiggins School District RE-50J**  
**Schedule of Expenditures of Federal Awards By Grant**  
**For the Year Ended June 30, 2024**

| <i>Federal Grantor/Program or Cluster Title</i>   | <i>Federal CFDA Number</i> | <i>Additional Information</i> | <i>Pass-through Grantor and Number</i> | <i>Federal Expenditures</i> |
|---|----------------------------|-------------------------------|--|-----------------------------|
| <b>Child Nutrition Cluster-Cluster</b>  |                            |                               |  |                             |
| United States Department of Agriculture<br>School Breakfast Program (SBP)<br>School Breakfast Program (SBP)   | 10.553                     |                               | Colo Dept of Education,4553            | \$ 29,068                   |
| National School Lunch Program<br>National School Lunch Program  | 10.555                     |                               | Colo Dept of Education,4555            | 186,659                     |
| National School Lunch Program   | 10.555                     |                               | Colo Dept of Human Services,4555       | 27,221                      |
| National School Lunch Program   | 10.555                     |                               | Colo Dept of Education,6555            | 21,920                      |
| Total National School Lunch Program   |                            |                               |  | <u>235,800</u>              |
| <b>Total Child Nutrition Cluster-Cluster</b>  |                            |                               |  | <u>264,868</u>              |
| <b>Other Programs</b>   |                            |                               |  |                             |
| Department of Education<br><br>Twenty-First Century Community Learning Centers<br>Education Stabilization Fund  | 84.287                     |                               | Colo Dept of Education,7287/84.287C    | <u>300,000</u>              |
| Education Stabilization Fund  | 84.425                     | COVID-19                      | Colo Dept of Education,4414/84.425U    | 53,409                      |
| Education Stabilization Fund  | 84.425                     | COVID-19                      | Colo Dept of Education,4429/84.425U    | 566,141                     |
| Total Education Stabilization Fund  |                            |                               |  | <u>619,550</u>              |
| <b>Total Department of Education</b>  |                            |                               |  | <u>919,550</u>              |
| United States Department of Agriculture<br>Summer EBT - Federal - Distributions   | 10.646                     |                               | Colo Dept of Education,4646            | <u>800</u>                  |
| Department of Health and Human Services<br>Public Health Emergency Response: Cooperative Agreement<br>for Emergency Response: Public Health Crisis Response | 93.354                     |                               | Colo Dept of Human Services,7354       | 21,193                      |
| Child Care Assistance Block Grant (Child Care Stabilization)  | 93.575                     |                               | Colo Dept of Human Services,7575       | 27,359                      |
| <b>Total Department of Health and Human Services</b>  |                            |                               |  | <u>48,552</u>               |
| <b>Total Other Programs</b>   |                            |                               |  | <u>968,902</u>              |
| <b>Total Expenditures of Federal Awards</b>   |                            |                               |  | <u>\$ 1,233,770</u>         |

The accompanying notes are an integral part of this schedule

**WIGGINS SCHOOL DISTRICT RE-50J**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**YEAR ENDED JUNE 30, 2024**

**NOTE 1: BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards, (the "Schedule"), includes the federal award activity of the Wiggins School District RE-50J, (the "District") under the programs of the federal government for the year ended June 30, 2024. 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 the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

Food Service inventory consisted of purchased and donated commodities. Purchased inventories are stated at cost. Donated inventories, received at no cost under a program supported by the United States Government, are recorded at their estimated fair market value at the date of receipt.

**NOTE 3: 10% DE MINIMIS COST RATE**

The District did not utilize the 10% de minimis cost rate allowed under the Uniform Guidance.

**NOTE 4: SUBRECIPIENTS**

There were no subrecipients that received funding from the District for the fiscal year.