

WELD COUNTY SCHOOL DISTRICT 6
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2025



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**WELD COUNTY SCHOOL DISTRICT 6
SINGLE AUDIT
YEAR ENDED JUNE 30, 2025**

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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
Weld County School District 6
Greeley, 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 Weld County School District 6 (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 1, 2025.

Report on 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.

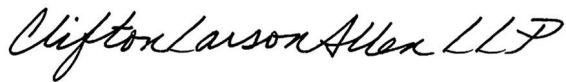
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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



CliftonLarsonAllen LLP

Denver, Colorado
December 1, 2025



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

Board of Education
Weld County School District 6
Greeley, Colorado

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Weld County School District 6 (the District)'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 the District's major federal programs for the year ended June 30, 2025. The District'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, 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, 2025.

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 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 the 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 District'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 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 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.

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 the District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We have issued our report thereon, dated December 1, 2025, 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 basic 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

Denver, Colorado
January 26, 2026

**WELD COUNTY SCHOOL DISTRICT 6
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Education			
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	5334	\$ 891,232
Passed through Colorado Department of Education			
Education for Homeless Children and Youth	84.196A	5196	66,793
21st Century Community Learning Centers: Cohort IX	84.287C	7287	716,639
21st Century Community Learning Centers: Cohort X	84.287C	8287	471,693
21st Century Community Learning Centers: Cohort XI	84.287C	8289	223,589
			<u>1,411,921</u>
Title I, Part A: Improving Basic Programs	84.010	4010	5,747,812
Title I, Part A: Improving Basic Programs	84.010	9202	350,495
Title I, Part A: Improving Basic Programs	84.010	9203	15,905
Title I, Part A: Improving Basic Programs	84.010	9205	71,540
Title I, Part A: Improving Basic Programs	84.010	9206	630,917
Title I, Part A: Improving Basic Programs	84.010	9211	92,048
Title I, Part A: Improving Basic Programs	84.010	9214	1,490
Title I, Part A: School Turnaround Network	84.010A	5010	21,276
Title I, Part A: Transformation Network Program	84.010A	5010	80,958
Title I, Part D: Alternative Homes for Youth	84.010A	7010	99,629
			<u>7,112,070</u>
Title III, Part A: English Language Acquisition	84.365	4365	329,730
Title III, Part A: Immigrant Set-Aside	84.365	7365	63,908
			<u>393,638</u>
Title II, Part A: Improving Teacher Quality	84.367	4367	732,264
Title IV, Part A: Well Rounded	84.424A	4421	130,598
Title IV, Part A: Safe and Healthy Students	84.424A	4422	133,406
Title IV, Part A: Student Support and Academic Enrichment	84.424A	4424	45,048
Title IV, Part A: Carryover Well-Rounded Education	84.424A	4426	74,164
Title IV, Part A: Carryover for Safe and Healthy Students	84.424A	4427	92,250
			<u>475,466</u>
COVID-19 - ESSER - ARP Mentor Program	84.425U	4436	45,166
COVID-19 - ESSER III	84.425D	4414	261,114
COVID-19 - ESSER III - ARP Supplemental	84.425U	4418	5,610
COVID-19 - ESSER III - LEA Learning Loss Set Aside	84.425D	9414	337,898
			<u>649,788</u>
Special Education Cluster			
Individuals with Disabilities Education Act Part B	84.027	4027	5,013,956
Individuals with Disabilities Education Act Preschool	84.173	4173	104,606
Total of Special Education Cluster			<u>5,118,562</u>
Passed through the State Board for Colorado Community College and Occupational Education System			
Carl Perkins: Career and Technical Education	84.048	4048	250,802
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>17,102,536</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**WELD COUNTY SCHOOL DISTRICT 6
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Health and Human Services			
Cooperative Agreement for Emergency Response: CDE Nursing Workfor	93.354	7354	53,330
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			53,330
U.S. Department of Agriculture			
Team Nutrition	10.574	4574	239,260
Passed through Colorado Department of Public Health & Environment			
Child and Adult Care Food Program	10.558	4558	192,619
Child Nutrition Cluster			
Passed through Colorado Department of Human Services			
National School Lunch Program - Donated Commodities	10.555	4555	1,009,642
Passed through Colorado Department of Education			
School Breakfast Program	10.553	4553	3,776,696
National School Lunch Program	10.555	4555	9,260,780
Summer Food Service Program for Children	10.559	4559	341,848
Fresh Fruit and Vegetable Program	10.582	4582	624,527
Total of Child Nutrition Cluster			15,013,493
Summer EBT Program for Children	10.646	4646	3,025
TOTAL U.S. DEPARTMENT OF AGRICULTURE			15,448,397
U.S. Department of Justice			
STOP School Violence	16.839	5929	136,671
TOTAL U.S. DEPARTMENT OF JUSTICE			136,671
TOTAL FEDERAL EXPENDITURES			\$32,740,934

See accompanying Notes to Schedule of Expenditures of Federal Awards.

WELD COUNTY SCHOOL DISTRICT 6
NOTES TO SCHEDULE OF EXPENDITURES AND FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025

NOTE 1 BASIS OF PRESENTATION

In the accompanying schedule of expenditures of federal awards is presented in accordance with the requirements of 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), using the modified accrual basis of accounting. Therefore, some amounts presented in this schedule may differ from amounts presented in the financial statements.

NOTE 2 NONCASH FEDERAL AWARDS

The District receives food commodities from the U.S. Department of Agriculture for use in its food service program and are valued based on the USDA's Donated Commodity Price List. Commodities are recorded under Assistance Listing #10.555 on the Schedule of Expenditures of Federal Awards. The commodities, in the amount of \$1,009,642, are recognized as revenue when received. The commodities are recognized as expenditures when used by the schools.

NOTE 3 INDIRECT COSTS

The District has elected not to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

NOTE 4 SUBRECIPIENTS

The District provided no federal awards to subrecipients.

**WELD COUNTY SCHOOL DISTRICT 6
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025**

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

AL Number(s)	Name of Federal Program or Cluster
84.027, 84.173	Special Education Cluster – Special Education Grants to States (IDEA)
84.287	Twenty-First Century Community Learning Centers
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)

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

\$982,228

Auditee qualified as low-risk auditee? x yes _____ no

**WELD COUNTY SCHOOL DISTRICT 6
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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).

**WELD COUNTY SCHOOL DISTRICT 6
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2025**

Weld County School District 6 respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2025.

Prior Audit period: June 30, 2024

FINDINGS—FINANCIAL STATEMENT AUDIT

There were no financial statement findings in the prior year.

FINDINGS— FEDERAL AWARD PROGRAMS AUDITS

There were no federal award findings in the prior year.



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