El Paso County School District No. 2 - Harrison

Federal Awards Supplemental Information

June 30, 2025

El Paso County School District No. 2 - Harrison

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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
El Paso County School District No. 2 - Harrison

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 El Paso County School District No. 2 - Harrison (the "School District") as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We issued our report thereon dated November 19, 2025, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to November 19, 2025. We did not audit the financial statements of James Irwin Charter Schools; The Vanguard School; or Atlas Preparatory School, Inc., which represent 100 percent of the assets, net position, and revenue of the El Paso County School District No. 2 - Harrison's aggregate discretely presented component units.Those financial statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for James Irwin Charter Schools; The Vanguard School; and Atlas Preparatory School, Inc., is based solely on the report of the other auditors. The financial statements of James Irwin Charter Schools; The Vanguard School; and Atlas Preparatory School, Inc. were not audited under *Government Auditing Standards*.

The accompanying schedule of expenditures of federal awards and the reconciliation of basic financial statements federal revenue with schedule of expenditures of federal awards are presented for the purpose of additional analysis, as required by the Uniform Guidance, and are 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Moran, PLLC

December 11, 2025

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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
El Paso County School District No. 2 - Harrison

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 El Paso County School District No. 2 - Harrison (the "School District") as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated November 19, 2025.

Our report includes a reference to other auditors who audited the financial statements of James Irwin Charter Schools; The Vanguard School; or Atlas Preparatory School, Inc., which represent 100 percent of the assets, net position, and revenue of El Paso County School District No. 2 - Harrison's aggregate discretely presented component units. The financial statements of the El Paso County School District No. 2 - Harrison's component units were not audited in accordance with Government Auditing Standards, and, accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the El Paso County School District No. 2 - Harrison's component units or that are reported on separately by those auditors who audited the financial statements of the El Paso County School District No. 2 - Harrison's component units.

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.

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To Management and the Board of Education
El Paso County School District No. 2 - Harrison

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*.

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 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

November 19, 2025

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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
El Paso County School District No. 2 - Harrison

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited El Paso County School District No. 2 - Harrison's (the "School District") compliance with the types of compliance requirements identified as subject to audit in the U.S. 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, 2025. 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, 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* (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.

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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
El Paso County School District No. 2 - Harrison

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 & Moran, PLLC

December 11, 2025

El Paso County School District No. 2 - Harrison

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Federal Expenditures
Direct programs:			
U.S. Department of Defense - Reserve Officer Training Corps (ROTC)	9001	12.001	$ 42,037
U.S. Department of Education - Impact Aid	4041	84.041	236,145
Total direct programs			278,182
Clusters:			
Child Nutrition Cluster - U.S. Department of Agriculture:			
Passed through the State of Colorado Department of Education:			
School Breakfast Program	4553, 5553	10.553	1,259,909
National School Lunch Program	4555, 5555, 6555	10.555	4,020,250
Summer Food Service Program for Children	4559	10.559	20,464
Passed through the State of Colorado Department of Human Services - National School Lunch Program - Commodities and Entitlements	4555	10.555	489,675
Total Child Nutrition Cluster			5,790,298
Special Education Cluster - U.S. Department of Education - Passed through the State of Colorado Department of Education:			
Special Education Grants to States (IDEA, Part B)	4027	84.027	3,271,192
Special Education Preschool Grants (IDEA Preschool)	4173	84.173	115,222
Total Special Education Cluster			3,386,414
Total clusters			9,176,712

See notes to schedule of expenditures of federal awards.

El Paso County School District No. 2 - Harrison

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2025

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Federal Expenditures
Other federal awards:			
U.S. Department of Agriculture - Passed through Colorado Department of Agriculture Summer Electronic Benefit Transfer Program for Children	4646	10.646	$ 3,025
U.S. Department of Health and Human Services - Passed through Colorado Department of Education COVID-19 Public Health Emergency Response Cooperative Agreement for Emergency Response School Nurse Workforce	7354	93.354	56
U.S. Department of the Treasury - Passed through the State of Colorado Department of Education - COVID-19 Coronavirus State and Local Fiscal Recovery Funds - Fund My Future FAFSA SLFRF	7127	21.027	93,108
U.S. Department of Education:			
Passed through the Colorado Community College System - Career and Technical Education - Basic Grants to States (Perkins Grant)	4048	84.048	124,250
Passed through the State of Colorado Department of Education:			
Stronger Connections Grant Program (SCG)	4451	84.424F	88,014
Preventing School Violence Grant Program	7839	16.839	11,739
State Facilities Incentive Grant	5283	84.282D	380,659
Title I, Grants to Local Educational Agencies	4010, 6010, 7010, 8010 9202, 9206, 9211, 9213, 9214	84.010	4,173,002
Title II, Part A, Supporting Effective Instruction State Grants - Improving Teacher Quality State Grants	4367	84.367A	468,388
Title III, Part A, English Language Acquisition Language Grants	4365, 7365	84.365A	169,906
Title IV, Part A, Student Support & Academic Enrichment Grants - Stronger Connections	4421, 4422, 4423, 4424, 4426	84.424A	653,883
Title I, Part E, Elementary and Secondary - Striving Readers	5371	84.371C	273,115
Total Title Grants			5,738,294
COVID-19 - Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund (ESSER II Program)	4461	84.425D	90,000
COVID-19 - Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund (ESSER III Program)	4414, 9414, 4418, 9418, 4449, 4438	84.425U	1,547,046
Total ESSER Programs			1,637,046
Total noncluster programs			8,076,191
Total federal awards			**$ 17,531,085**

See notes to schedule of expenditures of federal awards.

El Paso County School District No. 2 - Harrison

Reconciliation of Basic Financial Statements Federal Revenue with Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Revenue from federal sources - As reported on financial statements (includes all funds)	$	22,202,895
Federal revenue reported as state revenue - Medicaid		(4,670,792)
Other differences		(1,018)
Federal expenditures per the schedule of expenditures of federal awards	**$**	**17,531,085**

See notes to schedule of expenditures of federal awards.

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2025

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of El Paso County School District No. 2 - Harrison (the "District") under programs of the federal government for the year ended June 30, 2025. The information in the 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* (the "Uniform Guidance"). El Paso County School District No. 2 - Harrison granted approximately $750,000 of the federal funds for the 2024-2025 fiscal year to component units, and actual component expenditures of approximately $1,350,000 are reported in the schedule of expenditures of federal awards for the year ended June 30, 2025, as those were expenditures incurred by the component units during the year. The remaining amounts will be reported on the District's schedule in the subsequent year when expended by the component units. 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 in the Schedule are reported on same basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement and frequently asked questions, as outlined in the *Compliance Supplement*. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The pass-through entity identifying numbers are presented where available, and no subrecipient payments were identified at June 30, 2025.

The District has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Note 3 - Noncash Assistance

The value of the noncash assistance, commodities donated to the District by the U.S. Department of Agriculture (USDA), was determined in accordance with the provisions of the Uniform Guidance and is reported on the schedule of expenditures of federal awards.

Schedule of Findings and Questioned Costs

El Paso County School District No. 2 - Harrison

Schedule of Findings and Questioned Costs

Year Ended June 30, 2025

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
10.553, 10.555, 10.559	Child Nutrition Cluster	Unmodified
84.027, 84.173	Special Education Cluster	Unmodified

Dollar threshold used to distinguish between type A and type B programs:	$750,000		
Auditee qualified as low-risk auditee?	____ Yes	X 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	