

Colorado Springs School District 11

Single Audit Report

June 30, 2025



**Colorado Springs School District 11
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Grantors Number	Federal Assistance Listing Number	Expenditures
U.S. Department of Agriculture			
Pass-Through Entity: Colorado Department of Education			
Child Nutrition Cluster:			
School Breakfast Program	4553	10.553	\$ 2,505,568
National School Lunch Program	4555	10.555	1,083,092
National School Lunch Program	4555/6555	10.555	8,046,402
Summer Food Service Program for Children	4559	10.559	<u>268,862</u>
Total Child Nutrition Cluster			11,903,924
Child and Adult Care Food Program	4558	10.558	<u>10,964</u>
Total U.S. Department of Agriculture			<u>11,914,888</u>
U.S. Department of the Treasury			
Pass-Through Entity: Colorado Department of Education			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	9019	21.027	<u>36,753</u>
Total U.S. Department of the Treasury			<u>36,753</u>
U.S. Department of Education			
Direct Programs:			
Impact Aid	4041	84.041	15,303
Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	5411	84.411C	3,429
Pass-Through Entity: Colorado Department of Education			
Special Education Cluster (IDEA)			
Special Education-Grants to States (IDEA, Part B)	4027	84.027	5,602,401
Special Education Teacher Shortage (IDEA Part B)	5027	84.027	10,161
Special Education-Preschool Grants (IDEA Preschool)	4173	84.173	<u>167,901</u>
Total Special Education Cluster (IDEA)			5,780,463
Adult Education - Basic Grants to States	5002/6002	84.002	687,970
Title I Basic, Concentration, Targeted and Education Finance Incentive Grants	4010/5010/7010	84.010	9,525,194
Career and Technical Education -- Basic Grants to States	4048	84.048	293,572
Indian Education Grants to Local Educational Agencies	4060	84.060	28,992

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

**Colorado Springs School District 11
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025**

(Continued)

Federal Grantor/Pass-Through Grantor/ Program Title	Pass-Through Grantors Number	Federal Assistance Listing Number	Expenditures
State Facilities Incentive Grant	5283	84.282D	\$ 135,552
Twenty-First Century Community Learning Centers	8289	84.287C	146,370
English Language Acquisition State Grants	4365/7365	84.365	218,885
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	4367	84.367	949,750
Student Support and Academic Enrichment Program Title IV, Part A	4424	84.424A	792,149
Stronger Connections	4451	84.424F	110,980
Education Stabilization Fund			
COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021 –Emergency Assistance to Non-Public Schools (CRRSA EANS) Program	6427	84.425R	19,195
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	4414/4431/9414	84.425U	9,645,194
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	4418/9418	84.425U	101,961
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	4461	84.425U	29,508
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	4464	84.425U	49,500
COVID-19 - American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth	8425/8426	84.425W	23,217
Total Education Stabilization Fund			<u>9,868,575</u>
Total U.S. Department of Education			<u>28,557,184</u>
U.S. Department of Health and Human Services			
Pass-Through Entity: Colorado Department of Education			
CCDF Cluster			
Child Care and Development Block Grant	7575	93.575	<u>240,016</u>
Total CCDF Cluster			240,016
Substance Abuse and Mental Health Services Projects of Regional and National Significance	7243	93.243	375,300
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	7354	93.354	22,578
MaryLee Allen Promoting Safe and Stable Families Program	7566	93.556	97,952
Temporary Assistance for Needy Families	8558	93.558	<u>30,678</u>
Total U.S. Department of Health and Human Services			<u>766,524</u>
Total Federal Awards			<u>\$ 41,275,349</u>

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

Colorado Springs School District 11
Notes to the 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 expenditures of Colorado Springs School District 11 (the District) for the year ended June 30, 2025. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included in the Schedule. 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). Therefore, some amounts presented in this Schedule may differ from amounts reported in, or used in the preparation of, the basic financial statements. Because the Schedule presents only a select 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

The accompanying Schedule of Expenditures of Federal Awards is presented on the accrual basis of accounting. Expenditures of federal awards are recognized in the accounting period when the liability is incurred. 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.

Note 3. Subrecipients

For the year ended June 30, 2025, the District did not pass through any federal grant awards to subrecipients.

Note 4. Indirect Cost Rate

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

Note 5. Non-cash Programs (Commodities)

Commodities donated to the District by the U.S. Department of Agriculture (USDA) of \$1,083,092 are valued based on the USDA's Donated Commodity Price List. These are shown as part of the National School Lunch program (10.555).

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

Board of Education
Colorado Springs School District 11
Colorado Springs, 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 (*Government Auditing Standards*), the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Colorado Springs School District 11 (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 19, 2025, which contained emphasis of matter paragraphs for a change in accounting principle and change in reporting entity. Our report includes a reference to other auditors who audited the financial statements of the aggregate discretely presented component units, as described in our report on the District's financial statements. The financial statements of the aggregate discretely presented 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 aggregate discretely presented component units or that are reported on separately by those auditors who audited the financial statements of the aggregate discretely presented component units.

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 opinion 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.

Forvis Mazars, LLP

**Colorado Springs, Colorado
December 19, 2025**

**Report on Compliance for Each Major Federal Program,
Report on Internal Control Over Compliance, and
Report on Schedule of Expenditures of Federal
Awards Required by the Uniform Guidance**

Independent Auditor's Report

Board of Education
Colorado Springs School District 11
Colorado Springs, Colorado

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Colorado Springs School District 11's (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, 2025. 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, 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 (*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 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.

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 governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Colorado Springs School District 11 (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 19, 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 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.

Forvis Mazars, LLP

**Colorado Springs, Colorado
March 18, 2026**

**Colorado Springs School District 11
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2025**

Section I – Summary of Auditor’s Results

Financial Statements

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

- Unmodified Qualified Adverse Disclaimer

2. Internal control over financial reporting:

- Significant deficiency(ies) identified? Yes None reported
 Material weakness(es) identified? Yes No

3. Noncompliance material to the financial statements noted? Yes No

Federal Awards

4. Internal control over major federal awards programs:

- Significant deficiency(ies) identified? Yes None reported
 Material weakness(es) identified? Yes No

5. Type of auditor’s report issued on compliance for major federal programs:

- Unmodified Qualified Adverse Disclaimer

6. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a)? Yes No

7. Identification of major federal programs:

Federal Assistance Listing Number	Name of Federal Program or Cluster
84.425R, 84.425U, 84.425W 10.553, 10.555, 10.559	COVID-19 Education Stabilization Fund (ESF) Child Nutrition Cluster

8. Dollar threshold used to distinguish between Type A and Type B programs: \$1,238,260.

9. Auditee qualified as a low-risk auditee? Yes No

Section II – Financial Statement Findings

Reference Number	Finding
	No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding
	No matters are reportable.

Colorado Springs School District 11
Status of Prior Year Audit Findings
Year Ended June 30, 2025

Reference Number	Summary of Finding	Status
2024-001	<p><i>Finding: Schedule of Expenditures of Federal Awards Preparation</i> We recommend the District document policies and procedures to be utilized during the SEFA preparation, reconciliation, and review process. In addition, we recommend that a detailed secondary review process be implemented over the SEFA and general ledger reconciliation to help ensure completeness and accuracy of the SEFA.</p>	Implemented
2024-002	<p><i>Finding: Allowable Costs and Allowable Activities</i> <i>Federal Assistance Listing Number 84.425U - COVID-19 - Elementary and Secondary School Emergency Relief Fund (ESSER III)</i> We recommend the District strengthen the internal controls surrounding review of all expenditures applied against federal grants including the supporting detail or calculations used to determine the expenditure amount to help ensure it recalculates and is consistent with District policies and procedures.</p>	Implemented
2024-003	<p><i>Finding: Special Tests - Wage Rate Requirements</i> <i>Federal Assistance Listing Number 84.425U - COVID-19 - Elementary and Secondary School Emergency Relief Fund (ESSER III)</i> We recommend the District implement additional internal controls over wage rate requirements, including cross-training employees to help ensure all certified payrolls or confirmation of no work performed are obtained timely.</p>	Implemented