

**ROSEVILLE AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 623**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND OTHER REQUIRED REPORTS**

JUNE 30, 2025



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INDEPENDENT SCHOOL DISTRICT NO. 623
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SINGLE AUDIT AND OTHER REQUIRED REPORTS



**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**

School Board
Roseville Area Schools
Independent School District No. 623
Roseville, Minnesota

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, each major fund, and the aggregate remaining fund information of Roseville Area Schools, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Roseville Area Schools' basic financial statements, and have issued our report thereon dated December 22, 2025.

Report on Internal Control Over Financial Reporting

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

School Board
Roseville Area Schools
Independent School District No. 623

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Roseville Area Schools' 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

Minneapolis, Minnesota
December 22, 2025



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

School Board
Independent School District No. 623
Roseville Area Schools
Roseville, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Roseville Area Schools' 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 Roseville Area Schools' major federal programs for the year ended June 30, 2025. Roseville Area Schools' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Roseville Area Schools 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 Roseville Area Schools 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 Roseville Area Schools' 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 Roseville Area Schools' 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 Roseville Area Schools' 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 Roseville Area Schools' 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 Roseville Area Schools' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Roseville Area Schools' 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 Roseville Area Schools' 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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2025-001. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Roseville Area Schools' response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Roseville Area Schools' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-01 to be a material weakness.

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.

Government Auditing Standards requires the auditor to perform limited procedures on Roseville Area Schools's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Roseville Area Schools's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

School Board
Roseville Area Schools
Independent School District No. 623

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Roseville Area Schools as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Roseville Area Schools' basic financial statements. We have issued our report thereon, dated December 22, 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

CliftonLarsonAllen LLP

Minneapolis, Minnesota
December 22, 2025

**ROSEVILLE AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 623
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Total Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture				
Passed Through Minnesota Department of Education				
Noncash Assistance (Commodities):				
National School Lunch Program	1-0882-000	10.555	*	\$ 389,154
Cash Assistance:				
School Breakfast Program	1-0882-000	10.553	*	743,647
National School Lunch Program	1-0882-000	10.555	*	2,405,779
COVID-19 Supply Chain Assistance	1-0882-000	10.555	*	27,382
Commodity Cash Rebate Program	1-0882-000	10.555	*	7,171
Cash in Lieu of Commodities	Unknown	10.558	33,448	-
Total ALN 10.555			<u>2,829,486</u>	-
Child and Adult Care Food Program	202020N109942	10.558	505,304	-
Summer Food Program	1-0882-000	10.559	*	187,248
Fresh Fruit and Vegetable Grant Program	202020L160342	10.582	*	110,443
Total Cash Assistance			<u>4,020,422</u>	-
Total U.S. Department of Agriculture			4,409,576	-
U.S. Department of Education				
Passed Through Minnesota Department of Education:				
Adult Basic Education	Unknown	84.002	151,143	-
Title I, Part A Grants to Local Educational Agencies	S010A190023	84.010	1,625,774	-
IDEA, Part B - Special Education Grants to States	H027A190087	84.027	** 1,753,820	-
Non-Exclusionary Discipline (NED) Training and Support Grant	H027A190087	84.027	** 56,643	-
Total ALN 84.027			<u>1,810,463</u>	-
IDEA, Preschool Grants	H173A220086	84.173	** 44,210	-
COVID-19 IDEA, Part B - Preschool Grants	H173X210086	84.173	** 8,031	-
Total ALN 84.173			<u>52,241</u>	-
Special Education Grants for Infants and Families	H181A190029	84.181	42,840	-
Title IV, Part B - Twenty-First Century Community Learning Centers	Unknown	84.287	609,586	-
Title III, Part A - English Language Acquisition Grants	S365A220023A	84.365	199,187	-
Title II, Part A - Supporting Effective Instruction	S367A220022	84.367	300,249	-
Title IV, Part A - Student Support and Academic Enrichment	S424A220024	84.424	151,910	-
COVID-19 - ARP Elementary and Secondary School Emergency Relief Fund (ESSER III)	Unknown	84.425U	*** 525,668	-
COVID-19 - ARP Homeless Children and Youth	S425W210024-21A	84.425W	*** 6,888	-
Total ALN 84.425			<u>532,556</u>	-
Total Passed Through Minnesota Department of Education			5,475,949	-
Pass-Through Intermediate School District No. 916:				
Cash Assistance:				
Career and Technical Education	Unknown	84.048	31,118	-
Total U.S. Department of Education			<u>5,507,067</u>	-
U.S. Department of Health and Human Services				
Passed Through Minnesota Department of Education:				
COVID-19 Child Care Stabilization Grants	Unknown	93.575	173,403	-
Total Federal Awards Expended			<u>\$ 10,090,046</u>	<u>\$ -</u>

* Total Child Nutrition Cluster = \$3,870,824

** Total Special Education Cluster (IDEA) = \$ 1,862,704

*** Total Education Stabilization Fund = \$532,556

**ROSEVILLE AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 623
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2025**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Roseville Area Schools (the District) under programs of the federal government for the year ended June 30, 2025. The information in this Schedule 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). 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 for all awards. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 INDIRECT COST RATE

Independent School District No. 623 has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.



INDEPENDENT AUDITORS' REPORT ON *MINNESOTA LEGAL COMPLIANCE*

School Board
Roseville Area Schools
Independent School District No. 623
Roseville, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Roseville Area Schools (the District) as of and for the year ended June 30, 2025, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 22, 2025.

In connection with our audit, we noted that Roseville Area Schools failed to comply with provisions of the uniform financial accounting and reporting standards for Minnesota school districts (UFARS) section of *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, in so far as they relate to accounting matters as described in the Schedule of Findings and Questioned Costs as item 2025-002. Also, in connection with our audit, nothing came to our attention that caused us to believe that Roseville Area Schools failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above-referenced provisions, insofar as they relate to accounting matters.

Government Auditing Standards requires the auditor to perform limited procedures on the Roseville Area School's response to the legal compliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

School Board
Roseville Area Schools
Independent School District No. 623

The purpose of this report is solely to describe the scope of our testing of compliance relating to the provisions of the *Minnesota Legal Compliance Audit Guide for School Districts* and the results of that testing, and not to provide an opinion on the District's compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Minneapolis, Minnesota
December 22, 2025

**ROSEVILLE AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 623
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025**

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified		
1. Internal control over financial reporting:			
• Material weakness(es) identified?	_____	yes	<input checked="" type="checkbox"/> no
• Significant deficiency(ies) identified?	_____	yes	<input checked="" type="checkbox"/> none reported
2. Noncompliance material to financial statements noted?	_____	yes	<input checked="" type="checkbox"/> no

Federal Awards

Internal control over major federal programs:			
• Material weakness(es) identified?	<input checked="" type="checkbox"/>	yes	_____ no
• Significant deficiency(ies) identified?	_____	yes	<input checked="" type="checkbox"/> none reported
1. Type of auditors' report issued on compliance for major federal programs:	Unmodified		
2. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	yes	<input checked="" type="checkbox"/> no

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
10.553, 10.555, and 10.559	Child Nutrition Cluster
10.558	Child and Adult Care Food Program
Dollar threshold used to distinguish between Type A and Type B programs:	\$ _____ \$750,000
Auditee qualified as low risk auditee?	_____ yes <input checked="" type="checkbox"/> no

**ROSEVILLE AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 623
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 *Governmental Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

FINDING: 2025-001 – Reporting

Federal Agency: U.S. Department of Agriculture & U.S. Department of Education

Federal Program: Child Nutrition Cluster

Assistance Listing Numbers: 10.553, 10.555 and 10.558

Pass Through Agency: Minnesota Department of Education

Pass Through Number: 1-0882-000

Award Period: Fiscal year ended June 30, 2025

Type of Finding: Material Weakness in Internal Control Over Compliance and Other Matters

Criteria or specific requirement: Claims for Reimbursement -SFAs and sponsors must submit monthly claims for reimbursement for meals and snacks served to eligible students within 60 days following the last day of the month covered by the claim (7 CFR sections 210.8, 220.11, 215.10, and 225.15(c)). The State agency has an additional 30 days to submit a consolidated report to FNS via the FNS10 for NSLP/SBP and the FNS-418 for SFSP (7 CFR 210.5(d), 220.13(b)(2), 215.11(c)(2), and 225.8).

Condition: During reporting testing it was noted that 1 report did not tie to the claims summary due to one site's breakfast program changing to non-severe during the summer and it not yet being captured on the report, and 1 report did not tie to the claims summary due to a clerical error where numbers were transposed in the claims summary by 36 meals which led to the school receiving \$4 less than they would have otherwise.

Cause: Internal controls were insufficient to ensure this reporting process occurred.

Effect: The District was not in compliance with Uniform Guidance requirements for the proper documentation of claims reports.

Repeat finding: No

Recommendation: We recommend the District implements internal controls sufficient to ensure the reporting process is occurring.

Views of responsible official: There is no disagreement with the audit finding. The District will implement sufficient procedures.

**ROSEVILLE AREA SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 623
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Section IV – MN Legal Compliance Findings

Finding 2025-002 – Uniform Financial Accounting and Reporting Standards

Criteria or specific requirement: The District did not submit final Uniform Financial Accounting and Reporting Standards (UFARS) data timely and without errors as shown in the UFARS Turnaround Report.

Condition: Minnesota Statutes § 6.65; 123B.77, subd. 3 to be in compliance with uniform financial accounting and reporting standards, which includes ensuring the District's UFARS Turnaround Report showing no errors before the submission of final audited UFARS data to the Minnesota Department of Education (MDE).

Cause: The District was unable to reconcile all of its financial data by the UFARS deadline of December 1, 2025.

Effect: The District was not in compliance with Minnesota Statutes.

Repeat finding: This is not a repeat finding.

Recommendation: We recommend the District continue to improve its year-end processes and procedures to ensure it is in a position to submit final audited UFARS data timely and without errors.

Views of responsible officials: There is no disagreement with the audit finding.

CORRECTIVE ACTION PLAN (CAP):

Explanation of Disagreement with Audit Finding:

There is no disagreement with the audit finding.

Actions Planned in Response to Finding:

The District will immediately implement the recommendation.

Officials Responsible for Ensuring CAP:

The District's Director of Finance and Operations is the school official responsible for carrying out the corrective action plan.

Planned Completion Date for CAP:

The planned completion date for the CAP is June 30, 2026.

Plan to Monitor Completion of CAP:

The School Board and administration will be monitoring this corrective action plan.



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