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## **MANAGEMENT’S DISCUSSION & ANALYSIS FOR YEAR ENDED JUNE 30, 2021**

The discussion and analysis of the Cassia Joint School District #151’s financial performance provides an overall review of financial activities for the fiscal year. Information used to compile this report was gathered by the Business Office, from school administrators and interpretations of the State Department of Education concerning state and federal funding for the fiscal year.

### **DISTRICT OBJECTIVES**

- Operate year-to-year with a budget balanced with available resources.
- Match reoccurring expenditures with reoccurring revenue.
- Prepare the budget with core assumptions built on current economic trends and historical trends of local growth and programming needs.
- Hold adequate reserves to meet unanticipated emergencies.

### **FINANCIAL HIGHLIGHTS**

- Voter’s approved a supplemental levy increase of \$600K in March of 2019. 2020-21 school year was the first year of the higher annual supplemental levy of \$2,195K. The additional \$600K was used to benefit a variety of initiatives, including: \$400K for science text book adoption, \$100K for the connect program, \$100K for implementing school strategic plans.
- Plant Facility Levy funds were used for several facility and infrastructure upgrades.
  - \$198K was spent on technology; the bulk of that replaced 260 student computers.
  - Carpet and flooring replacements of \$235K including projects at BJHS, White Pine, Mt. View, Dworshak, Declo El, Declo High, and Cassia High.
  - OES Roof replacement balance paid of \$141K.
  - Painting projects of \$95K including the exterior painting of DHS and the exterior trim on White Pine and Mt. View.
  - Communication upgrades of \$92K including phone and camera replacement at CHS, phone replacement at W. Pine, and CRTC phone replacement.
  - \$158K towards school bus replacement.
  - Another \$140K on various projects and equipment including fencing, sprinkler repairs, replacement lighting, playgrounds, concrete repairs, and roofing.
  - At year end \$1,052,386 remains set aside for future projects including: \$130K for repairs to RRHS gym, \$130K for BHS track refinishing, \$394K for BHS turf replacement, \$99K for Dworshak boiler replacement, \$100K for BHS roof replacement, and \$200K for future bleacher replacement.
- The district received \$740K of Cares Act funding, later known as ESSER I. \$588K was used to retain support staff salaries and benefits that would have been eliminated because of state budget cuts. The remaining \$134K funds were spent on MCOLA online licenses, additional school sanitization and PPE supplies including gloves, face masks, face shields, sick beds, bottled water, and water bottle fillers, and e-books for kids to check out virtually. \$18K was billed as indirect costs.
- The district also received another \$2.18M in federal stimulus, most of which flowed through the state in the form of Coronavirus Relief Funds. Some of these funds came for specific purchases like the \$54K spent on a learning management system, \$268K blended learning grant spent on teacher chrome books, \$81K for unexpected child nutrition expenditures related to the pandemic, \$35K for technology, and \$13K for social emotional learning. Of the remaining funds, \$687K was spent on a Nov 2020 stipend for all staff for extra work, duties, and training related to COVID 19. \$184K was paid in wages and benefits to instructors teaching students through the MCOLA online academy. An additional \$511K was transferred to cover wages and costs in the general fund directly related to the Covid-19 pandemic. \$63K for Edmentum student licenses for MCOLA, \$128K for software and technology including Raptor visitor check-in software/equip,

iPads and tripods for broadcasting school events, and broadcast equipment for board meetings. \$50K in safety supplies including recovery beds for nurse’s rooms, protectus sanitizing guns, goggle sanitizer cabinets for science rooms, band instrument protective covers, and additional PPE and \$19K on additional water bottle filling stations.

**CHALLENGES**

Because of uncertainties related to the pandemic the governor proposed a 5% reduction to education budgets. This was coming off a 1% cut the previous spring related to the pandemic. This reduction proposal was composed of freezing wage increases for school staff, reducing discretionary spending by 3%, and reducing or eliminating some statutory spending such as leadership premiums and classroom technology. In February because of disagreements with the legislature, the governor decided to shift the overall 5% cut to discretionary and restore staff salary increases and leadership premiums. Discretionary funding had just exceeded pre-recession levels at \$27,481/unit. This cut reduced it to \$22,810 per student unit a 17% decrease in discretionary funding. Based on CJSD student units for 2020-21 that is a decrease of \$1.34M. Discretionary/operational funds are primarily used to pay building utilities, cost of health care, and wages for support staff. The legislature’s intent seemed to be that districts would use Federal funds to stabilize our budgets following the state budget cuts.

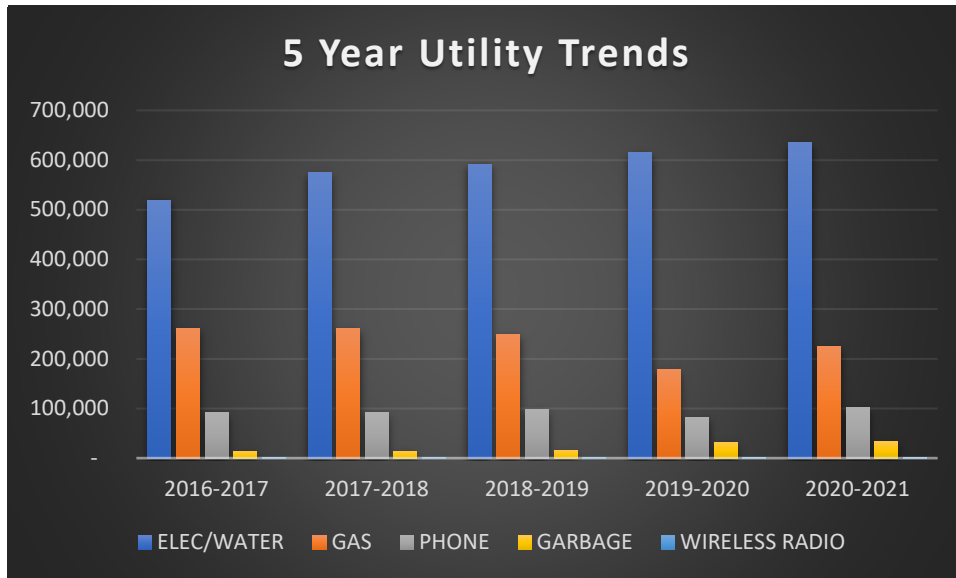
On top of the 5% budget cut from the state, the pandemic also resulted in lower student enrollment. During CJSD’s first reporting period we were down 173 students, a decline of 3%. The state historically funds off attendance, not enrollment. And attendance was down at most districts because of the pandemic. The state proposed a temporary rule that calculated funding for the 20-21 school year off of enrollment, not attendance. This rule benefited CJSD significantly. If the State had not passed this rule, CJSD would have been down 15.7 student units when compared to the prior year resulting in over a \$1.6M additional reduction.

The district continues to face increasing costs for health care and utilities which are a large portion of operational funds. The total district cost of providing health, dental, and life insurance increased by 40% from 2013 to 2018. Even though premiums have continued to increase, the total cost went down some years because fewer people were enrolled.

<b>District Share of Health, Dental &amp; Life</b>	<b>Annual Cost</b>	<b>% Increase</b>
2012-2013	\$2,352,324	N/A
2013-2014	\$2,586,999	10.0%
2014-2015	\$2,792,351	7.9%
2015-2016	\$3,153,759	12.9%
2016-2017	\$3,334,579	4.4%
2017-2018	\$3,291,461	-1.3%
2018-2019	\$3,402,178	3.36%
2019-2020	\$3,173,182	-6.73%
2020-2021	\$3,263,979	2.9%

Another major component of operational funding is building utilities. Utility costs have increased 12.4% over the last 5 years. This is a factor of increasing utility rates as well as utilization by adding air conditioning to many facilities since 2015.





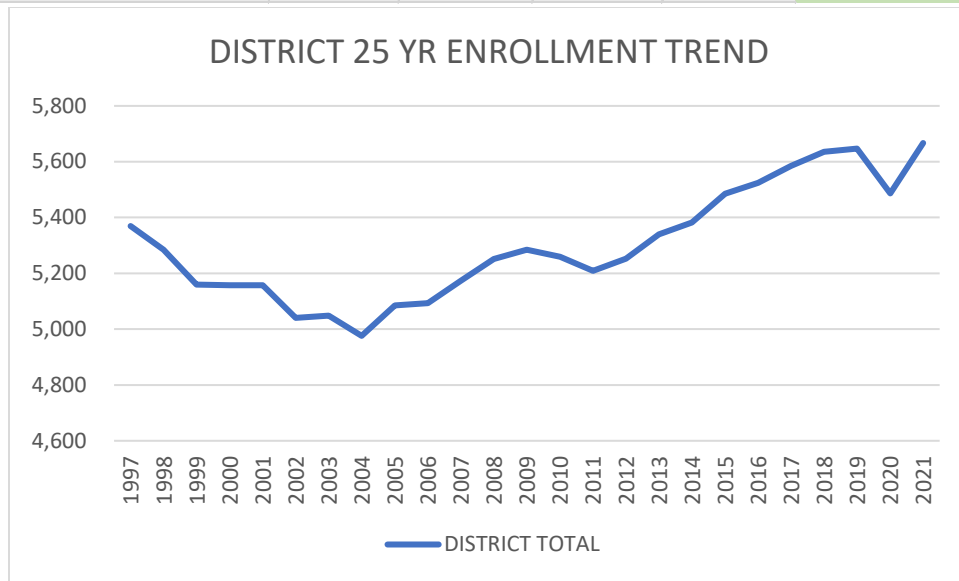
The 20-21 fiscal year was slated to be the first year of the advanced professional rung of the state teacher reimbursement schedule known as the career ladder. The governor initially postponed the roll-out because of pandemic uncertainties, but the decision was later made to fund movement for eligible teachers. The career ladder replaces the old salary reimbursement that was based on teacher education and years of experience. Although teacher salaries were initially thought to be frozen with no salary increases. The district was able with the help of Federal stimulus to pay some one-time stipends totaling around 5.5%. The starting teacher salary also increased by 3.9% to \$40,000.

Ultimately, rising costs for health care, utilities, and salaries consumed along with state budget reductions necessitated us having to use a significant portion of Federal stimulus for budget stabilization.

### CJSD ENROLLMENT TREND

Sept 2020 district-wide enrollment was 5,481 students, down 155 students from the prior year. Historical growth has been in the 1-2% range. We now know that our Sept 2021 enrollment is slightly above pre-pandemic levels. However, only five schools are above pre-pandemic levels. District-wide we only have 21 students more than we had in September of 2018. Flat enrollment, poor attendance, and funding will be a challenge in the coming fiscal year.

	2018-19	2019-20	2020-21	2021-22	Change from
School	14-Sep	13-Sep	18-Sep	10-Sep	19-20 to 21-22
Preschool Ctr	48	-	-	-	
Dworshak Elem	431	409	383	392	-4.2%
John V. Evans Elem	538	535	503	557	4.1%
Mountain View Elem	453	461	462	516	11.9%
White Pine Elem	575	629	570	650	3.3%
Albion Elem	58	47	46	39	-17.0%
Almo Elem	10	10	-	-	N/A
Declo Elem	448	441	401	427	-3.2%
Oakley Elem	203	200	183	190	-5.0%
Raft River Elem	210	165	157	164	-0.6%
Cassia High	125	139	129	131	-5.8%
MCCOLA	-	-	170	45	-73.5%
Burley Jr High	601	617	571	572	-7.3%
Burley High	995	1,018	986	1,043	2.5%
Declo Jr High	238	243	242	267	9.9%
Declo High	302	306	303	288	-5.9%
Oakley High	225	227	206	210	-7.5%
Raft River High	186	189	169	176	-6.9%
	<b>5,646</b>	<b>5,636</b>	<b>5,481</b>	<b>5,667</b>	<b>0.6%</b>



## **OPPORTUNITIES**

The district has many buildings of various ages and life span. Trustees and administration have been able to maintain them with the plant facility levy and generous community patrons. However, there are several roofs, parking lots, and mechanical systems that are near end of life. A bond attempt to address some of these projects as well as future growth failed in 2019. Although the bond failed, new construction and growth in the community is increasing the overall market value and debt-capacity of the district. This leads to favorable conditions for future bond attempts.

In September of 2019 the district began a contracted agreement with ABM to provide custodial, maintenance, and grounds services for the district. This arrangement has proved to be favorable for the district. There is now an inventory of all district mechanical equipment and a preventative maintenance system in place. The back log of uncompleted work orders has been completed. The response time of maintenance staff to work order issues has improved significantly. There has been increased oversight and accountability of custodial and maintenance staff. Finally, savings from the contracted agreement have been funneled back into completing other needed maintenance projects.

Several grants were awarded throughout the district to enhance educational programs. The District was awarded \$240K for the 21<sup>st</sup> Century Learning after-school spark programs at Declo Elem, Declo Jr. High, Mt. View, White Pine, Burley Jr. High, and Dworshak. District schools also received a total of \$3,600 from the Stem Action Center in micro-grants for professional development and supplies. Declo Elementary received a \$35K grant from NASA. Mt. View Elementary received a \$5k grant from the Idaho Commission for Libraries. Cassia High received \$30k grant from the Idaho mastery network. The district also received over \$7K in donations through a campaign for homeless students and a \$10K local donation for CTE.

The Cassia School District has set high standards for students and staff and has attempted to stay competitive with other districts in the state. An environment of continuous improvement is in place and efforts to improve student achievement require a relentless focus on data, goals, and teamwork. The students and staff of Cassia School District are to be commended for the commitment to improvement in a time of limited resources.

### **FINANCIAL RESULTS**

Operating revenues for the 2020-2021 school year totaled \$52,613,521 for all funds. Operating expenditures for the 2020-2021 school year totaled \$51,016,290 for all funds. Revenues exceeded expenditures by \$1,597,231 meaning that the district had a balanced budget and did not have to further dip into fund balance or reserve.

### **SALARY AND BENEFITS**

In addition to retirement, paid employee benefits include health, dental, and life insurance. Salary and benefits make up 80% of the General Fund and 41% of all other funds. This is typical of other school districts in the state and what would be expected in a service industry where extensive human capital is required to provide a service such as student instruction.

### **PURCHASED SERVICES**

This category includes: utilities, contract labor, travel, professional development, dues and fees. These expenditures make up 13.4% of the general fund and 6.6% of other funds.

### **DEBT RETIREMENT**

This is the sum of the payments on the 2015 construction bond including interest and any service fees. This payment makes up 20% of the other fund expenditures.

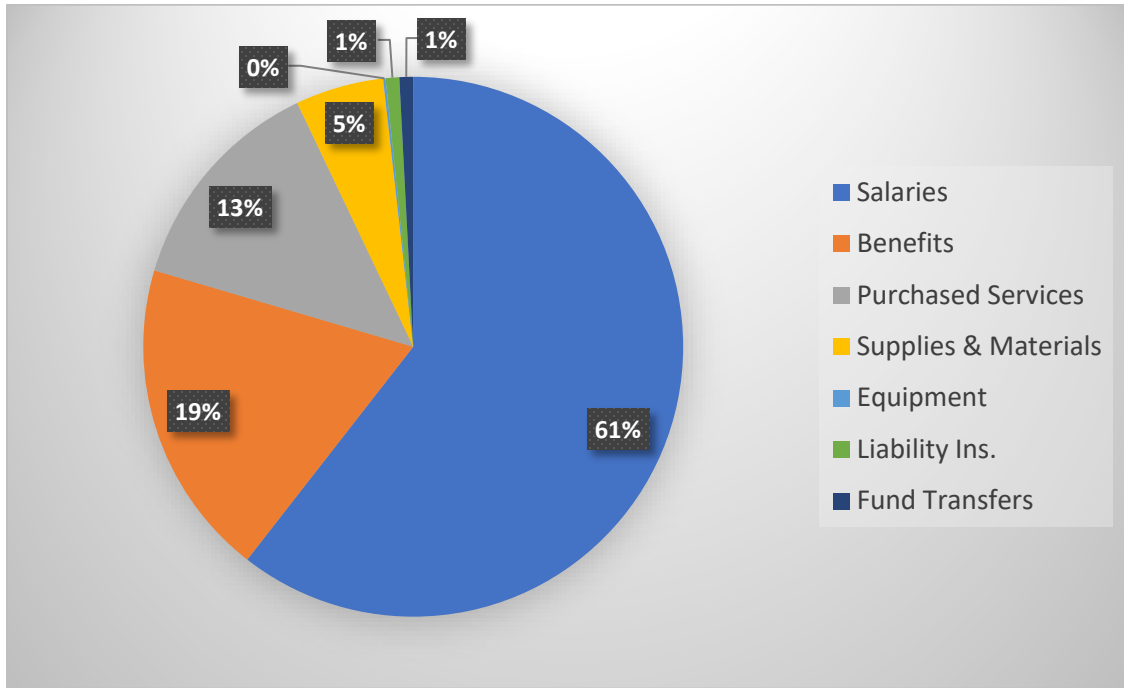
### **TRANSFERS**

Transfers consist of funds moved between general fund and other funds. Transfers currently make up less than 1% of all general fund expenditures.

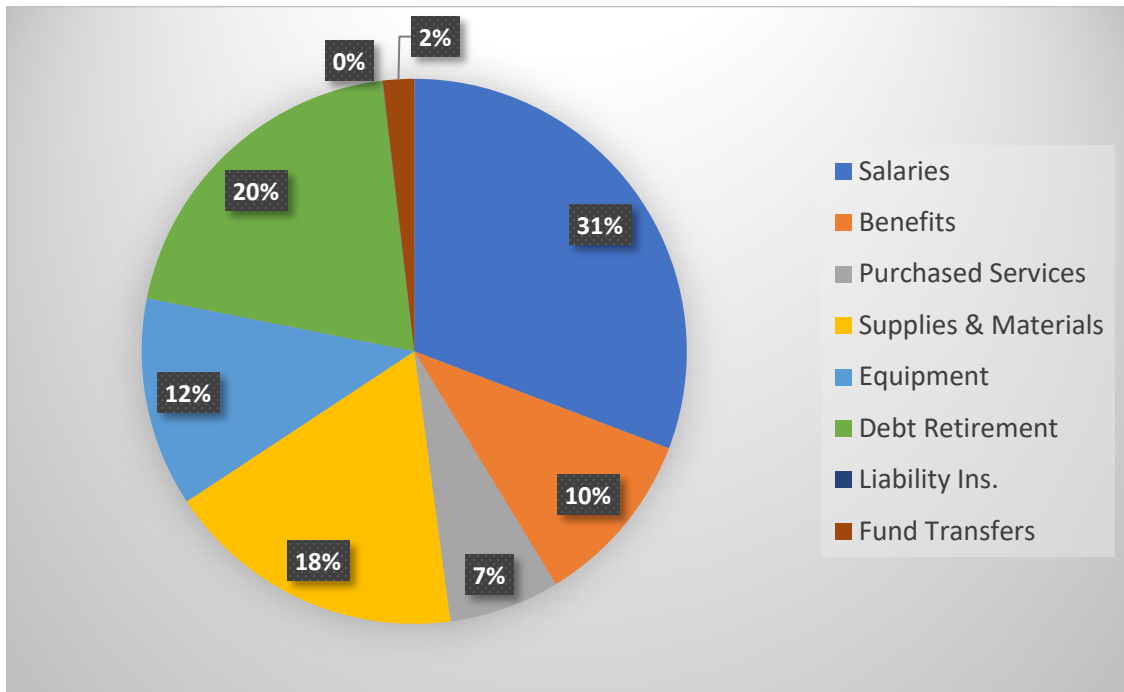
### **EQUIPMENT & INSURANCE**

Capital expenditures for facilities and equipment along with insurance make up less than 1% of general fund expenditures. Most capital expenditures fall under the Bond Construction and Plant Facilities funds.

### 2020-2021 GENERAL FUND EXPENDITURES



### 2020-2021 OTHER FUND EXPENDITURES



General Fund recorded \$38,689,577 in operating revenue, a 3.9% increase over the prior year. State revenue was down because of the budget reductions, but the \$600K increase in the supplemental levy and the \$1.8M of one-time coronavirus relief yielded a net increase of \$1.46M.

The General Fund had \$37,648,249 in expenditures, a 2% increase over the prior year. This will increase the district's year end fund balance significantly and allow us to maintain the required 5% contingency.

June 30, 2021 general fund balance increased by \$963,040 from the prior year. after declining by more than one-million in 2019. It was not easy to hold expenditures to a 2% increase, particularly with a 5% state revenue cut. Federal funds were enough to fill funding cuts, but these stimulus payments are one-time revenues related to the pandemic. The district must continue with conservative measures to make sure expenditures do not outpace increases in revenue.

The General Fund's ending balance of \$2,712,520 is allocated for prior year obligations carried forward, subsequent year budgets, current obligations, and contingencies.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

This section of the annual financial report consists of three parts: management's discussion and analysis, basic financial statements, and other required supplementary information. The basic financial statements consist of two kinds of statements that present different views of the District's financial activities.

### **Government-wide Financial Statements (GWFS)**

The GWFS (i.e., Statement of Net Position and Statement of Activities) provide readers with a broad overview of the District's finances. The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies.

The *Statement of Net Position* provides information on all of the assets and liabilities of the District, with the difference between the two providing the *net position*. Increases or decreases in the net assets may indicate whether the financial position of the District is improving or deteriorating, respectively.

The *Statement of Activities* shows how the net position of the District has changed throughout the fiscal year. Changes in the net position occur as soon as the underlying event occurs.

The statements present an aggregate view of the District's finances. Government-wide statements contain useful long-term information as well as information for the just-completed fiscal year. To assess the overall financial condition of the District, additional non-financial factors, such as changes in the District's property tax base and the condition of school buildings and other facilities should be considered. In the government-wide financial statements, the District's activities are all classified as government activities. Governmental activities include all regular and special education, all educational support activities, administration, custodial, maintenance, transportation, and food services. Most of these activities are supported by property taxes and formula aid from the state of Idaho.

The government-wide financial statements can be found on pages 13-14 of this report.

### **Fund Financial Statements**

Funds are accounting devices the District uses to keep track of sources of funding and spending on particular programs and to demonstrate compliance with various regulatory requirements. Fund financial statements focus on individual parts of the District. Fund statements generally report operation in more detail than the government-wide statements. These statements focus on its most significant or "major" funds and not on the District as a whole.

Some funds are required by state law and by bond covenants. The District establishes other funds to control and manage money for particular purposes (i.e., repaying its long-term debt) or to show that it is properly using certain revenues (i.e., capital project funds). The District has two types of funds: Governmental and Fiduciary.

**Governmental Funds** – Governmental funds account for nearly the same functions as the governmental activities.

However, unlike the GWFS, Governmental Funds focus on *near-term inflows and outflows* as well as the *balances left at year-end* that are available for funding future basic services. It is useful to compare information found in the *governmental funds* with that of the *governmental activities*. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions.

The basic governmental fund financial statements can be found on pages 15-18 of this report.

**Fiduciary Funds** – The assets of these organizations belong to the organization, and not the District. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and only by those to whom the assets belong. These activities are excluded from the District-wide financial statements because the District cannot use these assets to finance its operations.

The basic fiduciary fund financial statements can be found on page 19-20 of this report.

**Notes** - The notes to the financial statements provide further explanation of some of the information in the statements and provide additional disclosures so statement users have a complete picture of the District's financial activities and position. Required supplementary information further explains and supports the financial statements by including a comparison of the District's budget data for the year.

#### GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve as a useful indicator of a district's financial position. In the case of the District, assets exceeded liabilities by \$21,879,747 at the close of the most recent fiscal year.

<b>STATEMENT OF NET POSITION</b>			
		<b>June 30, 2021</b>	<b>June 30, 2020</b>
<b>ASSETS</b>			
Current and other assets	\$	16,884,887	14,803,855
Capital assets (net of depreciation)		51,927,636	54,705,093
<b>TOTAL ASSETS</b>		<b>68,812,523</b>	<b>69,508,948</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension obligations/OPEB		7,212,663	4,873,723
<b>LIABILITIES</b>			
Current liabilities		4,809,735	617,734
Long-term liabilities		31,382,467	31,571,038
Net pension liability		15,853,192	8,527,072
<b>TOTAL LIABILITIES</b>		<b>52,045,394</b>	<b>40,715,844</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Employer pension assumption/OPEB		1,999,603	4,130,941
<b>NET POSITION</b>			
Net investment in capital assets		21,558,691	22,698,646
Restricted		7,126,445	6,489,654
Unrestricted		(6,805,389)	(5,214,414)
<b>TOTAL NET POSITION</b>	\$	<b>21,879,747</b>	<b>23,973,886</b>

The largest portion of the District's net position reflects investments in capital assets (i.e., land, buildings and improvements, furniture, and equipment) net of related debt (general obligation bonds) used to acquire those assets still outstanding. These capital assets provide services to students; consequently, these assets are not available for future spending.

Restricted net assets represent all the District's net position. These resources are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is negative. As capital projects are completed, restricted net position will decrease. At the end of the fiscal year, the District's combined net position decreased by 9.13% to \$21,879,747, primarily due to changes in the net pension liability due to PERSI.

Changes in Net Position – The following table shows the changes in net position for the fiscal years ending June 30, 2021 and June 30, 2020.

<b>CHANGES IN NET POSITION</b>			
		<b>June 30, 2021</b>	<b>June 30, 2020</b>
<b>REVENUES</b>			
Program Revenues			
Charges for Service	\$	117,869	\$ 361,733
Operating grants and contributions		10,791,781	6,333,480
Capital grants and contributions		202,104	147,432
General Revenues			
Property taxes		6,550,231	6,435,810
State support		34,034,692	34,855,813
Grants and state revenue in lieu of taxes		186,149	187,940
Other		309,676	972,611
Transfers from nongovernmental funds		-	-
<b>Total Revenue</b>		<b>52,192,502</b>	<b>49,294,819</b>
<b>EXPENSES</b>			
Instruction		30,306,581	27,722,668
Support services		18,820,813	15,718,151
Food services		2,307,375	2,158,799
Capital improvements		1,780,017	2,159,839
Interest and fees on long-term debt		1,011,331	2,057,982
Depreciation unallocated		-	-
Community service		60,524	52,831
<b>Total Expenses</b>		<b>54,286,641</b>	<b>49,870,270</b>
Prior period adjustments		-	-
<b>Change in Net Position</b>	<b>\$</b>	<b>(2,094,139)</b>	<b>\$ (575,451)</b>

The District relies on state funding and federal funding for 84% of its total revenue. Property taxes account for 13% of total revenue. The District had total revenues of \$52,192,502. Expenditures exceeded revenues by \$2,094,139.

#### DISTRICT'S FUNDS FINANCIAL ANALYSIS

As noted earlier, the District uses funds to demonstrate compliance with finance-related legal requirements.

#### Governmental Funds

The focus of the District's governmental funds is to provide balances of spendable resources and to provide data on

near-term inflows and outflows.

*General Fund* - The general fund is the general operating fund for the District. At the end of the current fiscal year, the general fund balance is \$2,712,520 which up 55% from the prior year. This amount is needed for subsequent year budgets, current obligations, and contingencies.

Expenditures for general District purposes totaled \$37,416,721, an increase of 2.2% from the prior year.

#### General Fund Budgetary Highlights

The District adopts an original budget in June for the subsequent year. The difference between the original revenue budget and the final amended revenue budget of the General Fund was an increase of \$863,426. The difference between the original expense budget and the final amended budget was an increase of \$863,948.

#### Capital Assets

The capital projects fund is used to account for the costs incurred while acquiring and improving sites, constructing, and remodeling facilities, and purchasing equipment necessary for providing educational programs for all students within the District. The District has invested approximately \$102,700,000 in a wide range of capital assets. The total accumulated depreciation on these assets amounts to approximately \$48,000,000. Acquisitions of assets meeting the criteria for capitalization totaled \$693,375 for the fiscal year. Proceeds from bonds issued during the current year will be expended on capital projects in future years.

#### Long-Term Debt

At year end the District had \$27,965,000 in general obligation bonds and other long-term debt outstanding, exclusive of bond premiums. The debt of the District is secured by an annual tax levy. The bonds were authorized by the patrons of the school District by a two-thirds majority vote. The amounts outstanding on the remaining bonds are:

Series 2015A General Obligation \$17,095,000

Series 2015B General Obligation \$10,870,000

#### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Chris James at the Cassia School District Administration Office, 3650 Overland Avenue, Burley, ID 83318 or by phone at (208) 878-6600.



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# **Poulsen VanLeuven & Catmull PA**

**Certified Public Accountants**

Members of the American Institute of CPA's  
and the Idaho Society of CPA's

**Jeffrey D. Poulsen, CPA**  
**Darren B. VanLeuven, CPA**  
**Jacob H. Catmull, CPA**

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Superintendent and Board of Trustees  
Cassia Joint School District No. 151

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

We have audited Cassia Joint School District No. 151's (the District) compliance with the types of compliance requirements described 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, 2021. 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.

#### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

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

In our opinion, the District, complied, in all material respects, with the types of 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, 2021.

### **Report on Internal Control over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Poulsen VanLeuven & Catmull*

Poulsen VanLeuven & Catmull PA  
October 20, 2021

**CASSIA JOINT SCHOOL DISTRICT #151**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2021

<u>Federal Grantor</u> <u>Program Title</u>	<u>Pass Through</u> <u>Grantor's ID #</u>	<u>Federal CFDA #</u>	<u>Expenditures</u>
<b>U.S. Department of Agriculture</b>			
School Breakfast Program	0348-1170	10.553	\$ 394,220
National School Lunch Program	0348-1170	10.555	1,537,795
Commodities	0348-1170	10.555	125,520
Summer Food Service Program for Children	0348-1170	10.559	275,708
Total Child Nutrition Cluster			<u>2,333,243</u>
Total Department of Agriculture			\$ 2,333,243
<b>Department of Education</b>			
Title I Grants to Local Educational Agencies	0348-1170	84.010	921,433
Migrant Education - Basic State Formula Grant Program	0348-1170	84.011	385,404
Special Education - State Grants Part B IDEA	0348-1170	84.027	1,010,647
Special Education - Preshool Grants	0348-1170	84.173	52,136
Total Special Education Cluster (IDEA)			<u>1,062,783</u>
Vocational Education Basic Grants to States	0348-1170	84.048	63,967
21st Century Learning Centers	0348-1170	84.287	243,587
English Language Acquisition Grants	0348-1170	84.365	79,666
Improving Teacher Quality State Grants	0348-1170	84.367	180,513
Student Support and Academic Enrichment Program	0348-1170	84.424	74,409
COVID-19 - Elementary & Secondary Emergency Relief	0348-1170	84.425D	663,450
Total Department of Education			\$ 3,675,212
<b>U.S. Department of Health and Welfare</b>			
COVID-19 Child Care Development Block Grant	0348-1170	93.575	\$ 11,000
Total CCDF Cluster			<u>11,000</u>
Total Department of Agriculture			\$ 11,000
<b>U.S. Department of Homeland Security</b>			
Disaster Grants - Public Assistance	0348-1170	97.036	\$ 97,650
Total Department of Agriculture			\$ 97,650
<b>U.S. Department of Treasury</b>			
COVID-19 Coronavirus Relief Fund	0348-1170	21.019	\$ 2,114,962
Total Department of Agriculture			\$ 2,114,962
Total Expenditures of Federal Awards			<u>\$ 8,232,067</u>

## CASSIA JOINT SCHOOL DISTRICT #151

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2021

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**NOTE 1: Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Cassia Joint School District #151 (the District) under programs of the federal government for the year ended June 30, 2021. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position of the District.

**NOTE 2: Summary of Significant Accounting Policies**

This schedule was prepared using the modified accrual basis of accounting, which is consistent with the method used in the preparation of the District's financial statements.

**NOTE 3: Indirect Cost Rate**

The District has not elected to use the 10% de minimis cost rate.



# CASSIA JOINT SCHOOL DISTRICT #151

## Schedule of Findings and Questioned Costs-Federal Awards For the Year Ended June 30, 2021

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### I. SUMMARY OF AUDIT RESULTS:

- 1 The auditor's report expresses an unmodified opinion on the basic financial statements of Cassia Joint School District #151.
- 2 There were no material weaknesses disclosed during the audit of the basic financial statements of the District.
- 3 No instances of noncompliance material to the basic financial statements of the District were disclosed during the audit.
- 4 The auditor's report on compliance for the major federal award programs for the District expresses an unmodified opinion on all major federal programs.
- 5 The following were tested as major programs:

<u>Title</u>	<u>CFDA #</u>
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
Coronavirus Relief Fund	21.019
Elementary & Secondary Emergency Emergency Relief Fund	84.425D

- 6 The threshold for distinguishing Types A and B programs was \$750,000.
- 7 The District was determined to be a low-risk auditee.
- 8 The audit did not disclose any material weaknesses in internal control over major programs.
- 9 There were no audit findings that are required to be reported in accordance with the Uniform Guidance.

### II. FINANCIAL STATEMENT FINDINGS:

There were no findings or questioned costs in the financial statements

### III. FEDERAL AWARD FINDINGS

There were no findings or questioned costs in any of the federal award programs.