

CHARLOTTE VALLEY CENTRAL  
SCHOOL DISTRICT

FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2021

CHARLOTTE VALLEY CENTRAL SCHOOL DISTRICT

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

To the Board of Education of the  
Charlotte Valley Central School District:

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

We have audited Charlotte Valley Central School District's 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 Charlotte Valley Central School District's major federal programs for the year ended June 30, 2021. The Charlotte Valley Central 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.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Charlotte Valley Central School 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 Charlotte Valley Central School 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 Charlotte Valley Central School District's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the Charlotte Valley Central School 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 Charlotte Valley Central School District is responsible for establishing and maintaining effective internal control over compliance with the types of requirements referred to above. In planning and performing our audit of compliance, we considered the Charlotte Valley Central School District's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 Charlotte Valley Central School 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.

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

We have audited the financial statements of the governmental activities, each major fund and the fiduciary funds of the Charlotte Valley Central School District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Charlotte Valley Central School District's basic financial statements. We have issued our report thereon dated September 15, 2021 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of federal awards is presented for purposes of additional analysis as required by 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 other 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.

*Raymond G. Preusser, CPA, PC*

Claverack, New York  
September 15, 2021

CHARLOTTE VALLEY CENTRAL SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Passed through to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Education:</u>				
Pass-through from New York State Education Department:				
<u>Special Education Cluster:</u>				
IDEA, Part B, Sec. 611	84.027A	0032-21-0159	\$ -	\$ 118,861
IDEA, Part B, Sec. 619	84.173A	0033-21-0159	-	2,179
Total Special Education Cluster			-	121,040
Title I	84.010A	0021-21-0590	-	151,645
Title I, School Improvement	84.010A	0011-21-2034	-	208,455
Title I, School Improvement	84.010A	0011-20-2210	-	120,732
Title II A	84.367A	0147-20-0590	-	279
CARES ACT-GEER	84.425C	5895-21-0590	-	20,821
CARES ACT-ESSERF	84.425D	5890-21-0590	-	141,955
Total Pass-through from New York State Education Department			-	764,927
Pass-through from Roxbury Central School District:				
21st Century Community Learning-CROP	84.287C		-	63,202
Direct Award:				
Rural Education Achievement	84.358A	S358A202547	-	22,945
			-	22,945
Total U.S. Department of Education			-	851,074
<u>U.S. Department of Agriculture:</u>				
Pass-through from New York State Education Department:				
<u>Child Nutrition Cluster:</u>				
Cash Assistance				
School Snack Program	10.555		-	3,104
Summer Food Service	10.559		-	345,846
Cash assistance subtotal			-	348,950
Non-Cash Assistance (food distribution)				
National School Lunch Program	10.555		-	31,221
Non-cash assistance subtotal			-	31,221
Total Child Nutrition Cluster			-	380,171
Total U.S. Department of Agriculture			-	380,171
Total Expenditures of Federal Awards			\$ -	\$ 1,231,245

See notes to schedule of expenditures of federal awards.

CHARLOTTE VALLEY CENTRAL SCHOOL DISTRICT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021

**Note 1. Summary of Certain Significant Accounting Policies**

The accompanying Schedule of Expenditures of Federal Awards (the schedule) presents the activity of Federal Award Programs administered by the Charlotte Valley Central School District (the District) and using the modified accrual basis of accounting. The information presented 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 (*Uniform Guidance*). Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the District financial statements. Federal Awards that are included in the Schedule may be received directly from federal agencies, as well as federal awards that are passed through from other government agencies.

Indirect costs may be included in the reported expenditures, to the extent that they are included in the federal financial reports used as the source for the data presented. When the District has federal awards programs that are charged with indirect costs, they are based upon a rate established by New York State and they have elected not to use the 10% de-minimis indirect cost rate allowed under the Uniform Guidance.

The amounts reported as federal expenditures were obtained from the federal financial reports for the applicable program and periods. The amounts reported in these reports are prepared from records maintained for each program, which are reconciled with the District's financial reporting system.

**Note 2. Non-Cash Assistance (Food Distribution)**

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed.

CHARLOTTE VALLEY CENTRAL SCHOOL DISTRICT  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 FOR THE YEAR ENDED JUNE 30, 2021

**Section I- Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued:	<b>Unmodified</b>
Internal control over financial reporting:	
Material weakness(es) identified?	<b>No</b>
Significant deficiency(ies) identified?	<b>None reported</b>
Noncompliance material to financial statements noted?	<b>No</b>

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	<b>No</b>
Significant deficiency(ies) identified?	<b>None reported</b>
Type of auditor's report issued on compliance for major programs:	<b>Unmodified</b>
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	<b>No</b>
Identification of major programs:	
Title I #84.010A	
CARES ACT-GEER #84.425C	
CARES ACT-ESSERF #84.425D	
Dollar threshold used to distinguish between Type A and Type B programs:	<b>\$750,000</b>
Auditee qualified as low-risk auditee?	<b>No</b>



CHARLOTTE VALLEY CENTRAL SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2021

**Section II-Financial Statement Findings**

None

**Section III-Federal Award Findings and Questioned Costs**

None

**Section IV-Federal Award Findings Prior Year**

None