



**Roosevelt Elementary School District No. 66**  
**Single Audit Reporting Package**  
Year Ended June 30, 2021

**ROOSEVELT ELEMENTARY SCHOOL DISTRICT NO. 66**  
**SINGLE AUDIT REPORTING PACKAGE**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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**Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance with  
*Government Auditing Standards***

Independent Auditor's Report

Governing Board  
Roosevelt Elementary School District No. 66

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 Roosevelt Elementary School District No. 66, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Roosevelt Elementary School District No. 66's basic financial statements, and have issued our report thereon dated December 17, 2021.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Roosevelt Elementary School District No. 66's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Roosevelt Elementary School District No. 66's internal control. Accordingly, we do not express an opinion on the effectiveness of Roosevelt Elementary School District No. 66'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 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 have not been identified.

### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Roosevelt Elementary School District No. 66'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.

*Heinfeld Meech & Co. PC*

Heinfeld, Meech & Co., P.C.  
Scottsdale, Arizona  
December 17, 2021

**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**

Governing Board  
Roosevelt Elementary School District No. 66

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

**Opinion on Each Major Federal Program**

We have audited Roosevelt Elementary School District No. 66's 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 Roosevelt Elementary School District No. 66's major federal programs for the year ended June 30, 2021. Roosevelt Elementary School District No. 66'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, Roosevelt Elementary School District No. 66 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, 2021.

***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 Roosevelt Elementary School District No. 66 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 Roosevelt Elementary School District No. 66'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 Roosevelt Elementary School District No. 66'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 Roosevelt Elementary School District No. 66'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 Roosevelt Elementary School District No. 66'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 Roosevelt Elementary School District No. 66'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 Roosevelt Elementary School District No. 66'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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Roosevelt Elementary School District No. 66'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 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, each major fund, and the aggregate remaining fund information of Roosevelt Elementary School District No. 66 as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Roosevelt Elementary School District No. 66's basic financial statements. We issued our report thereon dated December 17, 2021, 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 taken as a whole.

*Heinfeld Meech & Co. PC*

Heinfeld, Meech & Co., P.C.  
Scottsdale, Arizona  
December 17, 2021

**ROOSEVELT ELEMENTARY SCHOOL DISTRICT NO. 66**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
 Fiscal Period 7/1/2020 - 6/30/2021

<i>Federal Awarding Agency/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification (Optional)</i>	<i>Name of Funder Pass-Through Entity</i>	<i>Identifying Number Assigned By Funder Pass-Through Entity</i>	<i>Total Amount Provided to Sub-Recipients</i>	<i>Federal Expenditures</i>	<i>Federal Program Total</i>	<i>Cluster Name</i>	<i>Cluster Total</i>
<b>DEPARTMENT OF AGRICULTURE</b>									
NATIONAL SCHOOL LUNCH PROGRAM	10.555		ARIZONA DEPARTMENT OF EDUCATION	7AZ300AZ3		\$226,378	\$226,378	CHILD NUTRITION CLUSTER	\$4,124,802
CHILD AND ADULT CARE FOOD PROGRAM	10.558		ARIZONA DEPARTMENT OF EDUCATION	7AZ300AZ3		\$1,389,044	\$1,389,044	N/A	\$0
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	10.559		ARIZONA DEPARTMENT OF EDUCATION	7AZ300AZ3		\$3,898,424	\$3,898,424	CHILD NUTRITION CLUSTER	\$4,124,802
FRESH FRUIT AND VEGETABLE PROGRAM	10.582		ARIZONA DEPARTMENT OF EDUCATION	7AZ300AZ3		\$62,599	\$62,599	N/A	\$0
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>						<u>\$5,576,445</u>			
<b>DEPARTMENT OF TREASURY</b>									
COVID-19 CORONAVIRUS RELIEF FUND	21.019	COVID-19	ARIZONA GOVERNOR'S OFFICE	ERMT-21-2483		\$3,466,677	\$3,466,677	N/A	\$0
<b>TOTAL DEPARTMENT OF TREASURY</b>						<u>\$3,466,677</u>			
<b>DEPARTMENT OF EDUCATION</b>									
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	84.010		ARIZONA DEPARTMENT OF EDUCATION	S010A200003		\$6,327,569	\$6,327,569	N/A	\$0
SPECIAL EDUCATION GRANTS TO STATES	84.027		ARIZONA DEPARTMENT OF EDUCATION	H027A200007		\$1,728,940	\$1,728,940	SPECIAL EDUCATION CLUSTER (IDEA)	\$1,765,357
SPECIAL EDUCATION PRESCHOOL GRANTS	84.173		ARIZONA DEPARTMENT OF EDUCATION	H173A200003		\$36,417	\$36,417	SPECIAL EDUCATION CLUSTER (IDEA)	\$1,765,357
TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	84.287		ARIZONA DEPARTMENT OF EDUCATION	S287C200003		\$487,920	\$487,920	N/A	\$0
ENGLISH LANGUAGE ACQUISITION STATE GRANTS	84.365	84.365A	ARIZONA DEPARTMENT OF EDUCATION	S365A200003		\$246,034	\$246,034	N/A	\$0
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS	84.367		ARIZONA DEPARTMENT OF EDUCATION	S367A200049		\$785,970	\$785,970	N/A	\$0
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	84.424		ARIZONA DEPARTMENT OF EDUCATION	S424A200003		\$161,352	\$161,352	N/A	\$0
COVID-19 EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425D	ARIZONA DEPARTMENT OF EDUCATION	S425D200038		\$4,222,373	\$14,498,708	N/A	\$0
COVID-19 EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425D	ARIZONA DEPARTMENT OF EDUCATION	S425D210038		\$10,276,335	\$14,498,708	N/A	\$0
<b>TOTAL DEPARTMENT OF EDUCATION</b>						<u>\$24,272,910</u>			
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>									
HEAD START	93.600		CITY OF PHOENIX	N/A		\$3,237,992	\$3,237,992	HEAD START CLUSTER	\$3,237,992
MEDICAL ASSISTANCE PROGRAM	93.778		PUBLIC CONSULTING GROUP, INC.	N/A		\$241,038	\$241,038	MEDICAID CLUSTER	\$241,038
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						<u>\$3,479,030</u>			
<b>TOTAL EXPENDITURE OF FEDERAL AWARDS</b>						<u><u>\$36,795,062</u></u>			

**Please Note:**  
 Italicized award lines indicate pass-through funding

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

**ROOSEVELT ELEMENTARY SCHOOL DISTRICT NO. 66**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Fiscal Period 7/1/2020 - 6/30/2021**

**Significant Accounting Policies Used in Preparing the SEFA**

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of Roosevelt Elementary School District No. 66 under programs of the federal government for the year ended June 30, 2021. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (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. 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, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Any negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

**10% De Minimis Cost Rate**

The auditee did not use the de minimis cost rate.

**Assistance Listing Numbers**

The program titles and Assistance Listing numbers were obtained from the federal or pass-through grantor or through sam.gov. If the three-digit Assistance Listing extension is unknown, there is a U followed by a two-digit number in the Assistance Listing extension to identify one or more Federal award lines from that program. The first Federal program with an unknown three-digit extension is indicated with U01 for all award lines associated with that program, the second is U02, etc.

**ROOSEVELT ELEMENTARY SCHOOL DISTRICT NO. 66  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2021**

**Summary of Auditor's Results:**

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Significant deficiency(ies) identified: No
- Material weakness(es) identified: No

Noncompliance material to financial statements noted: No

Federal Awards

Internal control over major programs:

- Significant deficiency(ies) identified: No
- Material weakness(es) identified: No

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with §200.516 of Uniform Guidance: No

Identification of major programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I Grants to Local Educational Agencies
84.027, 84.173	Special Education Cluster (IDEA)
84.425D	COVID-19 Education Stabilization Fund
21.019	COVID-19 Coronavirus Relief Fund
10.558	Child and Adult Care Food Program

Dollar threshold used to distinguish between Type A and Type B programs: \$1,103,851

Auditee qualified as low-risk auditee: No

**Findings Related to Financial Statements Reported in Accordance with *Government Auditing Standards*: No**

**Findings and Questioned Costs Related to Federal Awards: No**

**Summary Schedule of Prior Audit Findings required to be reported: Yes**



**Roosevelt School District No. 66**

6000 South 7th Street  
Phoenix, Arizona 85042  
602-243-4800  
rsd66.org

**Quintin Boyce, Ed.D.**

Superintendent  
**Karla Walter**  
Chief Financial Officer  
Business and Finance

**Schools**

T. G. Barr School  
Bernard Black School  
M. O. Bush School  
Cloves Campbell School  
Cesar Chavez School  
I. G. Conchos School  
J. R. Davis School  
C. O. Greenfield School  
Amy Houston Transition  
Service Center  
C. J. Jorgensen School  
P. L. Julian School  
J. F. Kennedy School  
M. L. King Jr. School  
V. H. Lassen School  
Irene Lopez School  
Ed & Verma Pastor School  
Southwest School  
Sunland School  
Valley View School  
RSD Online Academy

**Community Centers**

G.B. Brooks Community  
Center  
Roosevelt Community  
Technology Center/  
Neighborhood House  
Spaces of Opportunity  
Verna McClain Wellness  
Center

**Board Members**

Mr. Lawrence Robinson  
*President*  
Ms. Michelle Campuzano  
*Clerk*  
Ms. Alexis Aguirre  
*Member*  
Ms. Shelley Jackson  
*Member*  
Ms. Nancy Piña-Gray  
*Member*

December 17, 2021

To Whom It May Concern:

The accompanying Summary Schedule of Prior Audit Findings has been prepared as required by U.S. Office of Management and Budget Uniform Guidance. The status for each finding included in the prior year audit's Schedule of Findings and Questioned Costs has been provided.

Sincerely,

Karla Walter  
Chief Financial Officer

**ROOSEVELT ELEMENTARY SCHOOL DISTRICT NO. 66  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2021**

**Status of Findings Related to Financial Statements Reported in Accordance with  
*Government Auditing Standards***

Finding Number: FS-2020-001

Status: Fully corrected.