

**WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT NO. 259**

SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2022

WITH

INDEPENDENT AUDITOR'S REPORTS



WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT NO. 259  
  
SINGLE AUDIT REPORT  
  
YEAR ENDED JUNE 30, 2022  
  
WITH  
  
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**WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT NO. 259**

**SINGLE AUDIT REPORT**

Year Ended June 30, 2022

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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

The Board of Education  
**Wichita Public Schools**  
**Unified School District No. 259**

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 Wichita Public Schools Unified School District No. 259 (District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 14, 2022.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an

objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Allen, Gibbs & Houlik, L.C*  
CERTIFIED PUBLIC ACCOUNTANTS

Wichita, Kansas  
December 14, 2022

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

The Board of Education  
**Wichita Public Schools**  
**Unified School District No. 259**

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

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

We have audited Wichita Public Schools Unified School District No. 259's (District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

## **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant

deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wichita Public Schools Unified School District No. 259 as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 14, 2022, which contained unmodified opinions on those financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 14, 2022. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Allen, Gibbs & Houlik, L.C.*  
CERTIFIED PUBLIC ACCOUNTANTS

Wichita, Kansas  
March 13, 2023



**WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT NO. 259**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2022

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

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

Internal control over financial reporting:

- Material weaknesses identified?        Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses?        Yes   X   None reported
- Noncompliance material to financial statements noted?        Yes   X   No

**FEDERAL AWARDS**

Internal control over major programs:

- Material weaknesses identified?        Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses?        Yes   X   None reported
- Type of auditor's report, issued on compliance for major federal programs:       See Below

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?        Yes   X   No

Identification of major programs, and type of auditor's report issued on compliance for major programs:

<i>CFDA NUMBER</i>	<i>NAME OF FEDERAL PROGRAM</i>	<i>OPINION</i>
84.010	Title I Grants to Local Educational Agencies	Unmodified
84.425D	COVID 19 – Education Stabilization Fund	Unmodified
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	Unmodified

Dollar threshold used to distinguish between type A and type B programs:       \$ 4,591,501      

Auditee qualified as low-risk auditee?   X   Yes        No

**WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT NO. 259**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended June 30, 2022

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

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No matters were reported.

**WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT NO. 259**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended June 30, 2022

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**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

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No matters were reported.

**WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT NO. 259**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2022

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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No matters were reported.

**WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT NO. 259**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended June 30, 2022

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through/Direct Number	Direct Expenditures	Pass through Expenditures
<b>U.S. Department of Agriculture:</b>				
<b>Pass through from:</b>				
<i>Kansas State Department of Education</i>				
<u>Child Nutrition Cluster</u>				
School Breakfast Program	10.553	3529-3490 003490 9904		\$ 8,119,307
National School Lunch Program				
COVID-19 Coronavirus	10.555	3530-3500 003500 9908		1,713,966
Supply Chain Assistance	10.555	3530-3500 003500 9911		807,280
Section 4	10.555	3530-3500 003500 9902		20,485,606
Summer Food Service Program for Children - Food	10.559	3230-3030 003020 9923		702,779
Summer Food Service Program for Children - Sponsor Admin	10.559	3230-3020 003020 9925		72,150
Summer Food Service Program for Children - CFC	10.559	3230-3020 003020 9988		3,336
Summer Food Service Program for Children - Cash for Commodities	10.559	3530-3500 003500 9912		1,199,007
Fresh Fruit and Vegetable Program	10.582	3230-3020 003020 9926		352,188
<b>Child Nutrition Cluster Subtotal</b>				<b>33,455,619</b>
<u>Child and Adult Care Food Program</u>				
COVID-19 Coronavirus	10.558	3531-3510 003510 9907		141,634
Cash for Commodities	10.558	3531-3510 003510 9916		67,990
Meal Costs	10.558	3531-3510 003510 9921		949,072
State Administrative Expenses for Child Nutrition	10.560	3230-3020 R00201		495
Pandemic EBT Administrative Costs Grant	10.649	3530-3500 003500 9900		5,814
<b>Total U. S. Department of Agriculture</b>				<b>34,620,624</b>
<b>U.S. Department of Justice</b>				
<b>Direct Programs:</b>				
<u>Public Safety Partnership and Community Policing Grants</u>				
COPS Office School Violence Prevention Program	16.710	2019SVWX0029	\$ 20,514	
<u>Stop School Violence Grant</u>				
STOP School Violence	16.839	2019-YS-BX-0207	113,311	
<b>Total U.S. Department of Justice</b>				<b>133,825</b>
<b>U.S. Department of Education:</b>				
<b>Direct Programs:</b>				
<u>Indian Education Grants to Local Educational Agencies</u>				
Title VI Native American 2021	84.060	S060A142111	44,587	
Title VI Native American 2022	84.060	S060A212111	162,489	
Native American Program Income	84.060		7,039	
				<b>214,115</b>
<b>Pass through from:</b>				
<i>Kansas State Board of Education:</i>				
<u>Title 1 Grants to Local Educational Agencies</u>				
Title I Part A 2020	84.010	3532-3520-3520		1,054,770
Title I Part A 2021	84.010	3532-3520 3520		1,655,817
Title I Part A 2022	84.010	3532-3520 3520		19,569,562
<u>Title I Program for Neglected and Delinquent Children and Youth</u>				
Title I Delinquent 2020	84.010	3233-3040 003040 9930		63,389
Title I Delinquent 2021	84.010	3233-3040 003040 9930		178,955
Title I Delinquent 2022	84.010	3233-3040 003040 9930		194,810
<b>Title 1, Grants to Local Educational Agencies Subtotal</b>				<b>22,717,303</b>
<u>Migrant Education State Grant Program</u>				
Title I C Migrant FY21	84.011	3537-3570 003570		4,653
Title I C Migrant FY21	84.011	3537-3570 003570		213,524
<u>Special Education Cluster (IDEA)</u>				
Special Education Grants to States - Title VI Part B Pass Thru FY21	84.027	3234-3050 003050 1000		3,602,738
Special Education Grants to States - Title VI Part B Pass Thru FY22	84.027	3234-3050 003050 1000		1,671,661
Special Education Grants to States - CEIS - Coordinated Early Intervening Services	84.027	3234-3050 003050 1000		1,391,187
Special Education Grants to States - Title VI B Discretionary FY21	84.027	3234-3050 003050 5000		348,396
Special Education Grants to States - IDEA ARP Title VI-B Pass Thru	84.027	3234-3050 003050 1100		3,057,858
Special Education preschool Grants - Early Childhood Flow-Through FY21	84.173	3535-3550 003550 1000		85,132
Special Education preschool Grants - Early Childhood Flow-Through FY22	84.173	3535-3550 003550 1000		14,376
Special Education preschool Grants - IDEA Early Childhood ARP Pass Thru	84.173	3535-3550 003550 1100		265,329
<b>Special Education Cluster (IDEA) Subtotal</b>				<b>10,434,677</b>
<u>Career and Technical Education Basic Grants to States</u>				
Carl Perkins Secondary Improvement FY21	84.048	3539-3590 003590 9922		50,702
Carl Perkins Secondary Improvement FY22	84.048	3539-3590 003590 9922		631,604
KACTE Conference Registration	84.048	3539-3590 003590 9922		1,950
Perkins Reserve-Imagine Academy	84.048	3539-3590 003590 9922		25,000
Perkins Reserve-Yello	84.048	3539-3590 003590 9922		16,525
<u>Education for Homeless Children and Youth</u>				
2020 Homeless Children and Youth	84.196	3592-3070 U772		17,099
2021 Homeless Children and Youth	84.196	3592-3070 U609		83,160
2022 Homeless Children and Youth	84.196	3592-3070 U01006		213,802
<u>Twenty-First Century Community Learning Centers</u>				
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Adams Elementary	84.287	3519-3890 003890		70,532
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Cleveland Elementary	84.287	3519-3890 003890		43,875
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Ortiz Elementary	84.287	3519-3890 003890		58,099
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Park Elementary	84.287	3519-3890 003890		61,888
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Linwood Elementary	84.287	3519-3890 003890		66,454
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Washington Elementary	84.287	3519-3890 003890		114,530
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Spaght Elementary	84.287	3519-3890 003890		102,433
Title IV Part B Twenty-First Century Community Learning Centers - After School Program -White Elementary	84.287	3519-3890 003890		95,362
Title IV Part B Twenty-First Century Community Learning Centers - After School Program -Gordon Parks K8	84.287	3519-3890 003890		61,479
Title IV Part B Twenty-First Century Community Learning Centers - After School Program -Anderson Elementary	84.287	3519-3890 003890		86,428
<u>English Language Acquisition State Grants</u>				
Title III English Language Acquisition Grants 2020	84.365	3522-3820 003820		5,676
Title III English Language Acquisition Grants 2021	84.365	3522-3820 003820		91,782
Title III English Language Acquisition Grants 2022	84.365	3522-3820 003820		990,773

The accompanying notes are an integral part  
of this schedule.

**WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT NO. 259**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended June 30, 2022

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through/Direct Number	Direct Expenditures	Pass through Expenditures
<u>Improving Teacher Quality State Grants</u>				
Title II Part A Improving Teacher Quality State Grants 2020	84.367	3526-3860 003860		49,594
Title II Part A Improving Teacher Quality State Grants 2021	84.367	3526-3860 003860		1,918,598
Title II Part A Improving Teacher Quality State Grants 2022	84.367	3526-3860 003860		1,855,554
<u>Education Stabilization Fund</u>				
COVID-19 - COVID Relief ESSER I	84.425D	3233-3040 003040 4100		459,034
COVID-19 - COVID Relief ESSER II	84.425D	3233-3040 003040 4100		67,010,226
COVID-19 - SPED COVID Relief ESSER I	84.425D	3233-3040 003040 4500		24,247
COVID-19 - SPED COVID Relief ESSER II	84.425D	3233-3040 003040 4500		2,242,123
<u>American Rescue Plan - Elementary and Secondary School Emergency Relief Fund - Homeless Children and Youth</u>				
Homeless Children and Youth ARP	84.425W	3233-3040 003040 4000		15,423
<i>Wichita State University</i>				
<u>Gaining Early Awareness and Readiness for Undergraduate Programs</u>				
Gaining Early Awareness & Readiness for Undergraduate Programs (Gear Up West)	84.334	P334A170119		84,153
<b>Total U.S. Department of Education</b>			<b>214,115</b>	<b>109,918,262</b>
<b>U.S. Department of Health and Human Services:</b>				
<b>Pass through from:</b>				
<b>Kansas Department of Health and Environment</b>				
<u>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</u>				
Kansas K-12 Stay Positive Test Negative ARP	93.323	3056-3200 V01010		867,119
<b>Kansas State Department of Education</b>				
<u>Temporary Assistance for Needy Families</u>				
PreK KPP TANF FY22	93.558	3323-0531 000531		30,000
<b>Kansas Department for Children and Families Services</b>				
<u>Social Services Block Grant</u>				
CDC / Latchkey Programs	93.667	Contract FY2021-2022		1,684,453
<b>Kansas Child Care Aware</b>				
<u>Child Care and Development Block Grant</u>				
COVID-19 Child Care Aware HEROES COVID	93.575	2021 Sustainability grant		1,742,256
COVID-19 Child Care Aware HEROES COVID Round 2	93.575	2021 Sustainability grant - round 2		1,483,567
COVID-19 Child Care Aware Summer	93.575	2022 Sustainability Grant		113,542
<b>CCDF Cluster Subtotal</b>				<b>3,339,365</b>
<b>Total U.S. Department of Health and Human Services</b>				<b>5,920,937</b>
<b>Corporation for National and Community Service</b>				
<b>Direct Programs:</b>				
<u>AmeriCorps September 11th National Day of Service and Remembrance Grants</u>				
Youth Service Zone	94.012	19BIHDC001		938
<b>Total Corporation for National and Community Service</b>				<b>938</b>
<b>U.S. Department of Homeland Security</b>				
<b>Kansas Department of Emergency Management</b>				
<u>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</u>				
COVID - 19 FEMA 2020 COVID19 Pass Thru (CARES)	97.036	173-U002A-00		2,241,340
<b>Total U.S. Department of Homeland Security</b>				<b>2,241,340</b>
<b>Subtotals</b>			<b>\$ 348,878</b>	<b>\$ 152,701,163</b>
<b>TOTAL</b>				<b>\$ 153,050,041</b>

The accompanying notes are an integral part  
of this schedule.

**WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT NO. 259**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2022

**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Wichita Public Schools Unified School District No. 259 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Note 2. Indirect Cost Rate**

The District has elected not to use the 10-percent de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.