

Boerne Independent School District

Single Audit Report

For the Fiscal Year Ended June 30, 2025

Boerne Independent School District
Federal Single Audit Report
For the Fiscal Year Ended June 30, 2025
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Independent Auditor’s 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*

To the Board of Trustees of
Boerne Independent School District
Boerne, Texas

We have audited, in accordance with 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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Boerne Independent School District (the District) as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated November 13, 2025.

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 District’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 over financial reporting 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P

Austin, Texas
November 13, 2025

**Independent Auditor's Report on Compliance for Each Major Federal Program
and Report on Internal Control over Compliance in Accordance with
the Uniform Guidance and Report on Schedule of Expenditures
of Federal Awards Required by the Uniform Guidance**

To the Board of Trustees of
Boerne Independent School District
Boerne, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Boerne Independent School District's (the 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, 2025. 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, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*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 the District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon, dated November 13, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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.

(Name of Firm)

Austin, Texas

Month XX, 202X

Boerne Independent School District

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

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I. Summary of the Auditor’s Results

Financial Statements

a. An unmodified opinion was issued on the financial statements.

b. Internal control over financial reporting:

• Material weakness(es) identified? _____ Yes X No

• Significant deficiency(s) identified? _____ Yes X None reported

c. Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

d. Internal control over major programs

• Material weakness(es) identified? _____ Yes X No

• Significant deficiency(s) identified? _____ Yes X None reported

e. An unmodified opinion was issued on compliance for major programs

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

g. Identification of major programs:

10.553, 10.555
84.010A

Child Nutrition Cluster
ESEA Title I, Part A

h. The dollar threshold used to distinguish between Type A and Type B programs \$750,000

i. Auditee qualified as a low-risk auditee. _____ Yes X No

Boerne Independent School District

Schedule of Findings and Questioned Costs

Year Ended June 30, 2025

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II. Findings Relating to the Financial Statements, which are Required to be Reported in Accordance with Generally Accepted *Government Auditing Standards*

None

III. Federal Awards Findings

None

IV. Prior Year Findings and Questioned Costs

None

Boerne Independent School District
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2025

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Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Assistance Listing Number	(2A) Pass-Through Grantor's Number	(3) Federal Expenditures
United States Department of Education:			
Passed Through State Department of Education:			
Special Education Cluster (IDEA):			
IDEA-B Formula	84.027A	246600011309016600	\$ 204,406
IDEA-B Formula	84.027A	256600011309016600	<u>1,486,994</u>
			<u>1,691,400</u>
IDEA-B Preschool	84.173A	256610011309016610	<u>15,149</u>
			<u>15,149</u>
IDEA-B Discretionary Residential	84.027A		<u>217,421</u>
Capacity Contracted Services	84.027A		<u>68,023</u>
Total Special Education Cluster (IDEA)			<u>1,991,993</u>
ESEA Title I, Part A	84.010A	24610101130901	21,356
ESEA Title I, Part A	84.010A	25610101130901	<u>601,955</u>
			<u>623,311</u>
Carl Perkins Basic Grant for Career & Technical Education	84.048A	24420006130901	1,351
Carl Perkins Basic Grant for Career & Technical Education	84.048A	25420006130901	<u>80,975</u>
			<u>82,326</u>
ESSA Title II, Part A - Teacher/Principal Training	84.367A	24694501130901	45,435
ESSA Title II, Part A - Teacher/Principal Training	84.367A	25694501130901	<u>166,913</u>
			<u>212,348</u>
Title III, English Language Acquisition- LEP	84.365A	24671001130901	23,162
Title III, English Language Acquisition- LEP	84.365A	25671001130901	<u>49,140</u>
			<u>72,302</u>
Title IV, Part A - Student Support and Academic Enrichment	84.424A	24680101130901	9,950
Title IV, Part A - Student Support and Academic Enrichment	84.424A	25680101130901	<u>26,504</u>
			<u>36,454</u>
LEP Summer School	84.369A	69552402	4,090
Homeless II, ARP	84.425W	21533002130901	<u>415</u>
			<u>4,505</u>
Total United States Department of Education			<u>3,023,239</u>

Boerne Independent School District

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2025

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Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Assistance Listing Number	(2A) Pass-Through Grantor's Number	(3) Federal Expenditures
<u>United States Department of Defense:</u>			
Direct Program:			
ROTC	12.000		<u>67,955</u>
Total United States Department of Defense			<u>67,955</u>
<u>United States Department of Agriculture</u>			
Direct Program:			
Child Nutrition Cluster			
School Breakfast Program	10.553		178,393
National School Lunch Program	10.555		1,214,930
USDA Donated Commodities	10.555		<u>232,614</u>
Total Child Nutrition Cluster			<u>1,625,937</u>
NSLP Equipment Assistance Grant	10.579		<u>9,678</u>
Total United States Department of Agriculture			<u>1,635,615</u>
<u>United States Department of Health and Human Services</u>			
Passed Through Texas Health and Human Services Commission:			
Medicaid Administrative Claiming Program	93.778	HHS000537900029	<u>11,560</u>
Total United States Department of Health and Human Services			<u>11,560</u>
Total Expenditures of Federal Awards			<u>\$ 4,738,369</u>

Boerne Independent School District

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

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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 the District under programs of the federal government for the year ended June 30, 2025.

The information in this Schedule is presented in accordance with the requirements of 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 Boerne Independent School District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

There may be situations where federal expenditures presented in the schedule of expenditures of federal awards also include expenditures subject to pre-Uniform Guidance requirements. The US Department of Education (USDE) has clarified under 34 CFR 76.10, carryover funds are subject to the regulations in effect during the carryover period which is the last 12 months of the 27-month of availability. Therefore, all funds that became carryover on October 1, 2015, must follow the new EDGAR regulations regardless of the original start date of the Notice of Grant Award.

Federal regulations applicable to state administered grants are subject to the requirements of Part 76 of the Uniform Guidance. As of October 1, 2015, these multi-year grants are to be governed by the new Uniform Guidance rather than the OMB Circulars that were in effect when each grant was initially awarded.

Such expenditures are recognized in the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

The District has elected not to use the 10% de minimis indirect cost rate allowed under Uniform Guidance. The USDE has given TEA authority to issue indirect cost rates for ISD's. To recover any indirect costs, the District must request and receive new indirect cost rates for every school year allowed by the Uniform Guidance Part 200.57.

Note 4. Basis of Funding

Federal funding for Food Services under child nutrition programs is primarily based upon the number and type of meals served and in user charges as reported to the US Department of Agriculture. Federal funding received related to various grant programs is based upon periodic reports detailing reimbursable.

expenditures made in compliance with the program guidelines to the grantor agencies. The programs are governed by various rules and regulations of the grantors. Amounts received and receivable under these various funding programs are subject to periodic audit and adjustment by the funding agencies.

To the extent, if any, that the District has not complied with all the rules and regulations with respect to performance, financial or otherwise, adjustment to or return of funding monies may be required. In the opinion of the District's management, there are no significant contingent liabilities relating to matters of compliance and, accordingly, no provision has been made in the basic financial statements for such contingences.