

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

SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2024

WITH

INDEPENDENT AUDITOR'S REPORTS



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Year Ended June 30, 2024

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A copy of the Wichita Public Schools Unified School District No. 259 basic financial statements, year ended June 30, 2024, accompanies this report. The independent auditor's report and the basic financial statements are hereby incorporated by reference.

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This is a copy of the District's annual financial statements reproduced from an electronic file. An original copy of this document is available at the District's office.

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 (*Government Auditing Standards*), 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, 2024, 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 11, 2024.

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, KS
December 11, 2024



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 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, 2024. 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, 2024.

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, 2024, 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 11, 2024, which contained unmodified opinions on those financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 11, 2024. 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, KS
February 18, 2025

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2024

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>
84.027/84.173	Special Education Cluster	Unmodified
10.558	Child and Adult Care Food Program	Unmodified
84.425D/84.425U/ 84.425W	COVID 19 – Education Stabilization Fund	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$ 3,943,689

Auditee qualified as low-risk auditee? X Yes No

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

Year Ended June 30, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

Year Ended June 30, 2024

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2024

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters were reported.

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2024

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through/Direct Number	Direct Expenditures	Pass through Expenditures
U.S. Department of Agriculture:				
Pass through from:				
Kansas State Department of Education:				
<u>Child Nutrition Cluster</u>				
School Breakfast Program	10.553	3529-3490 003490 9904		\$ 7,256,113
National School Lunch Program				
Supply Chain Assistance	10.555	3530-3500 003500 9911		1,003,906
Section 4	10.555	3530-3500 003500 9902		15,865,591
Summer Food Service Program for Children - Food	10.559	3230-3020 003020 9923		587,330
Summer Food Service Program for Children - Sponsor Admin	10.559	3230-3020 003020 9925		60,710
Summer Food Service Program for Children - CFC	10.559	3230-3020 003020 9988		2,363
Summer Food Service Program for Children - Cash for Commodities	10.559	3530-3500 003500 9912		1,247,988
Fresh Fruit and Vegetable Program FY23	10.582	3230-3020 003020 9926		20,492
Fresh Fruit and Vegetable Program FY24	10.582	3230-3020 003020 9926		478,558
				<u>26,523,061</u>
<u>Child and Adult Care Food Program</u>				
Cash for Commodities	10.558	3531-3510 003510 9916		89,820
Meal Costs	10.558	3531-3510 003510 9921		1,535,203
State Administrative Expenses for Child Nutrition	10.560	3230-3020 R00201		277
Team Nutrition Grants	10.574	3230-3020 R786 2017		300
Total U. S. Department of Agriculture				<u>28,148,661</u>
U.S. Department of Justice:				
Direct Programs:				
<u>Stop School Violence Grant</u>				
STOP School Violence	16.839	2019-YS-BX-0207	\$ 75,746	
Total U.S. Department of Justice			<u>75,746</u>	
U.S. Department of Treasury:				
Pass through from:				
Kansas State Board of Education:				
<u>Coronavirus State and Local Fiscal Recovery Funds</u>				
COVID 19 - 2023 Safe and Secure Schools Grant Program (SFRF) ARPA	21.027	3756-3536 V01030		815,647
COVID 19 - 2023 eRate (SFRF) ARPA	21.027	3756-3536 003536		101,027
Pass through from:				
Wichita State University Tech:				
<u>Coronavirus State and Local Fiscal Recovery Funds</u>				
COVID 19 - Career and Technical Education Future Ready - ARPA 3	21.027			10,631
Total U.S. Department of Treasury				<u>927,305</u>
U.S. Department of Education:				
Direct Programs:				
<u>Indian Education Grants to Local Educational Agencies</u>				
Title VI Native American 2023	84.060	S060A222111	7,902	
Title VI Native American 2024	84.060	S060A232111	164,920	
			<u>172,822</u>	
Pass through from:				
Kansas State Board of Education:				
<u>Title 1 Grants to Local Educational Agencies</u>				
Title I Part A 2022	84.010	3532-3520-3520		1,249,726
Title I Part A 2023	84.010	3532-3520 3520		4,608,649
Title I Part A 2024	84.010	3532-3520 3520		23,808,446
<u>Title I Program for Neglected and Delinquent Children and Youth</u>				
Title I Delinquent 2022	84.010	3233-3040 003040 9930		10,517
Title I Delinquent 2023	84.010	3233-3040 003040 9930		187,677
Title I Delinquent 2024	84.010	3233-3040 003040 9930		153,274
				<u>30,018,289</u>
<u>Migrant Education State Grant Program</u>				
Title I C Migrant FY23	84.011	3537-3570 003570		13,862
Title I C Migrant FY24	84.011	3537-3570 003570		222,045
<u>Special Education Cluster (IDEA)</u>				
Special Education to Grants to States - Title VI Part B Pass Thru FY23	84.027	3234-3050 003050 1000		5,384,365
Special Education to Grants to States - Title VI Part B Pass Thru FY24	84.027	3234-3050 003050 1000		6,813,455
Special Education to Grants to States - Title VI B Discretionary FY24	84.027	3234-3050 003050 1000		346,381
Special Education Preschool Grants - Early Childhood Flow-Through FY23	84.173	3535-3550 003550 1100		247,415
Special Education Preschool Grants - Early Childhood Flow-Through FY24	84.173	3535-3550 003550 1100		151
				<u>12,791,767</u>
<u>Career and Technical Education Basic Grants to States</u>				
Carl Perkins Secondary Improvement FY23	84.048	3539-3590 003590 9920		8,560
Carl Perkins Secondary Improvement FY24	84.048	3539-3590 003590 9920		712,004
FACS Curriculum Integration Reserve Grant	84.048	3539-3590 003590 9920		116
Perkins Reserve South High ISTE Conference	84.048	3539-3590 003590 9920		296
Perkins Reserve	84.048	3539-3590 003590 9922		31,496
Perkins Reallocated Funds FY22	84.048	3539-3590 003590 9922		3,343
<u>Education for Homeless Children and Youth</u>				
2023 Homeless Children and Youth	84.196	3592-3070 U01034		358
2024 Homeless Children and Youth	84.196	3592-3070 U01057		9,838

The accompanying notes are an integral part
of this schedule.

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

Year Ended June 30, 2024

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through/Direct Number	Direct Expenditures	Pass through Expenditures
<u>Twenty-First Century Community Learning Centers</u>				
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Washington Elementary	84.287	3519-3890 003890		50,047
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Spaght Elementary	84.287	3519-3890 003890		41,811
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - White Elementary	84.287	3519-3890 003890		44,990
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Gordon Parks K8	84.287	3519-3890 003890		67,820
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Anderson Elementary	84.287	3519-3890 003890		104,814
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Adams Elementary	84.287	3519-3890 003890		37,426
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Cleveland Elementary	84.287	3519-3890 003890		92,291
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Ortiz Elementary	84.287	3519-3890 003890		73,231
<u>English Language Acquisition State Grants</u>				
Title III English Language Acquisition Grants 2023	84.365	3522-3820 003820		84,646
Title III English Language Acquisition Grants 2024	84.365	3522-3820 003820		752,091
<u>Supporting Effective Instruction State Grants</u>				
Title II Part A Supporting Effective Instruction 2022	84.367	3526-3860 003860		45,108
Title II Part A Supporting Effective Instruction 2023	84.367	3526-3860 003860		2,077,709
Title II Part A Supporting Effective Instruction 2024	84.367	3526-3860 003860		1,628,824
<u>Education Stabilization Fund</u>				
COVID 19 - CARES - COVID Relief ESSER II	84.425D	3233-3040 003040 4100		665,915
COVID 19 - ARP COVID Relief ESSER III	84.425U	3233-3040 003040 4100		50,159,419
COVID 19 - Homeless Children and Youth ARP	84.425W	3233-3040 003040 4000		510,964
Total U.S. Department of Education			172,822	100,249,070
U.S. Department of Health and Human Services:				
Pass through from:				
Kansas Department of Health and Environment:				
<u>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</u>				
Kansas K-12 Slay Positive Test Negative ARP	93.323	3056-3200 V01010		719,469
Pass through from:				
Kansas Department of Aging & Disability Services:				
<u>Cooperative Agreements To Promote Adolescent Health Through School Based HIV/STD Prevention and School-Based Surveillance</u>				
Youth Leaders in Kansas	93.079			8,670
Kansas Department for Children and Families Services:				
<u>Social Services Block Grant</u>				
CDC / Latchkey Programs	93.667	Contract FY24		600,276
Kansas Child Care Aware:				
<u>Child Care and Development Block Grant - CCDF Cluster</u>				
COVID - 19 - Child Care Aware FY24	93.575			544,200
CCDF Cluster Subtotal				544,200
Total U.S. Department of Health and Human Services				1,872,615
U.S. Department of Homeland Security:				
Direct Programs:				
<u>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</u>				
COVID 19 - FEMA 2020 COVID19 Pass Thru (CARES)	97.036		10,092	
Total U.S. Department of Homeland Security				10,092
Subtotals			\$ 258,660	\$ 131,197,651
TOTAL				\$ 131,456,311

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, 2024

1. BASIS OF ACCOUNTING

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.

2. INDIRECT COST RATE

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