

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

SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2025

WITH

INDEPENDENT AUDITOR'S REPORTS



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

SINGLE AUDIT REPORT

Year Ended June 30, 2025

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A copy of the Wichita Public Schools Unified School District No. 259 basic financial statements, year ended June 30, 2025, accompanies this report. The independent auditor's report and the basic financial statements are hereby incorporated by reference.

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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 (*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, 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 December 17, 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 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a significant deficiency.

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*.

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 17, 2025

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, 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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2025-002. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance finding identified our compliance audit described in the accompanying schedule of findings and questions costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questions costs as item 2025-002 to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 17, 2025, which contained unmodified opinions on those financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 17, 2025. 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
March 25, 2026

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2025

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? X Yes 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? X Yes 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)? X Yes 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 Education Agencies	Unmodified
84.048	Career and Technical Education Basic Grants to States	Unmodified
84.367	Supporting Effective Instruction State Grants	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$ 2,577,078

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, 2025

SECTION II - FINANCIAL STATEMENT FINDINGS

Finding 2025-001: Cash Reconciliation (Significant Deficiency)

Condition: During the fiscal year, we identified that while cash was being reconciled to the general ledger, the general ledger balance included items recorded in a suspense account. The suspense account is used to hold activity until it can be properly posted to reportable funds. At year end there was still a balance in the suspense account for intergovernmental revenue received

Criteria or Specific Requirement: Effective internal control over cash reconciliations requires that cash be fully reconciled back to reportable funds to ensure accurate and complete reporting of cash and related activity.

Cause: The District's system has a suspense account that is not reportable that holds activity until proper identification and posting can be completed. The suspense account is included in the bank reconciliation process. Therefore, while cash was reconciled in total, it was not properly reported in the trial balance provided for the audit.

Effect: This resulted in an understatement of cash and intergovernmental revenue in the trial balance provided to us for the audit.

Recommendation: The reconciliation was completed by the District; however, we recommend that additional review be performed over the suspense account to ensure that no balances are present at year end and cash and related activity is properly reported in the final trial balance.

Views of Responsible Officials (Unaudited): The District acknowledges the finding. The Accounting department will implement a revenue recognition extension in the accounting system that will process unbilled and unapplied invoices to cash receipts in day-to-day operations. The Accounting department will review and reconcile accounts receivable unearned revenue and suspense accounts as part of the month-end process and additionally, make it a year-end task as a final reconciliation of these accounts. The Title department will further aid in completing a quarterly review of the Federal and State Aid Payment Report. The Accounting department will implement a training process for new staff involved in processing cash receipts and these account reconciliations to ensure understanding and completion. The Accounting, Budgeting, and Title departments will maintain consistent communication in this reconciliation as necessary.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

Year Ended June 30, 2025

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2025-002: (Significant Deficiency) AL#84.048: Career and Technical Education Basis Grants to States, U.S. Department of Education, Award No. V048A240016, Passed through the Kansas State Board of Education

Condition: During testing of allowable expenditures and period of performance we identified five transactions totaling \$3,485 that were charged to the grant before the period of performance start date.

Criteria or Specific Requirement: According to 2 CFR 200.308 and 200.309, a Non-Federal entity may charge a Federal award only allowable costs incurred during the approved period of performance, unless the Federal awarding agency authorizes pre-award costs or other exceptions.

Questioned Costs: \$3,485 is known questioned costs.

One transaction was related to stipend reimbursements, through additional review of stipend payment service dates as noted in the payroll system, 3 other stipend payments totaling \$1,988 are likely questioned costs.

Context: One transaction was identified during allowable expenditure testing. A \$675 stipend for June 2024 services provided was charged to the grant award with a period of performance start date of July 1, 2024. We tested a total of 60 items in the allowable expenditure testing.

Four transactions were identified during period of performance testing. A \$90 travel reimbursement for the last week of June 2024 was charged to the grant award with a period of performance start date of July 1, 2024. We tested a total of 10 travel reimbursements. The other three transactions were incurred prior to July 1, 2024 totaled \$2,720 related to a Reallocation Grant Award of \$11,766 with a period of performance of July 1, 2024 through June 30, 2025.

The total period of performance sample was 55 items.

The sample sizes were determined based upon guidelines provided by the AICPA which is not a statistically valid sample.

Cause: This program had turnover in the current year and with year-end system cut-off dates, these items were incorrectly charged to the wrong grant year.

Effect: Costs incurred outside the period of performance may be unallowable, which could result in questioned costs and potential repayment to the Federal awarding agency.

Recommendation: We recommend when there is staff turnover that training is provided related to the period of performance and how to identify which grant year is appropriate for each expenditure. Additionally, a secondary review should be completed to ensure transactions are properly charged to the correct grant year.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

Year Ended June 30, 2025

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Views of Responsible Officials (Unaudited): The District acknowledges the finding. The Budget Department will implement a training process for all internal budget analysts as well as Career and Technical Education (CTE) program managers and business office staff on the requirements of 2 CFR 200.308 and 200.309, focusing on the "Period of Performance" and allowable cost principles. Additionally, the Budget Department will establish both a quarterly and year-end reconciliation process where the CTE assigned budget analyst will compare all expenditures against the authorized period of performance dates listed in the Perkins V Local Grant Handbook and specific grant award terms.

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2025

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, 2025

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		\$ 7,817,074
National School Lunch Program				
Section 4	10.555	3530-3500 003500 9902		17,595,290
Summer Food Service Program for Children - Food	10.559	3230-3020 003020 9923		424,229
Summer Food Service Program for Children - Sponsor Admin	10.559	3230-3020 003020 9925		43,680
Summer Food Service Program for Children - CFC	10.559	3230-3020 003020 9988		1,593
Summer Food Service Program for Children - Cash for Commodities	10.559	3530-3500 003500 9912		1,365,670
Fresh Fruit and Vegetable Program FY24	10.582	3230-3020 003020 9926		50,122
Fresh Fruit and Vegetable Program FY25	10.582	3230-3020 003020 9926		407,396
Child Nutrition Cluster Subtotal				27,705,054
<u>Child and Adult Care Food Program</u>				
Cash for Commodities	10.558	3531-3510 003510 9916		67,973
Meal Costs	10.558	3531-3510 003510 9921		1,197,982
Total U. S. Department of Agriculture				28,971,009
U.S. Department of Justice:				
Direct Programs:				
<u>Stop School Violence Grant</u>				
STOP School Violence	16.839	2019-YS-BX-0207	\$ 10,447	
Total U.S. Department of Justice			10,447	
U.S. Department of Energy:				
Direct Programs:				
<u>Conservation Research and Development</u>				
Conservation Research and Development - Renew America's Schools Prize	81.086	DE - SE0001451	\$ 137,135	
Total U.S. Department of Energy			137,135	
U.S. Department of Education:				
Direct Programs:				
<u>Indian Education Grants to Local Educational Agencies</u>				
Title VI Native American 2024	84.060	S060A232111	14,248	
Title VI Native American 2025	84.060	S060A242111	158,307	
			172,555	
Pass through from:				
Kansas State Board of Education:				
<u>Title 1 Grants to Local Educational Agencies</u>				
Title I Part A 2023	84.010	3532-3520-3520		1,411,781
Title I Part A 2024	84.010	3532-3520 3520		2,457,460
Title I Part A 2025	84.010	3532-3520 3520		25,535,370
<u>Title 1 School Improvement Section 1003(a)</u>				
School Improvement Grant	84.010	3233-3040 003040		601,525
<u>Title I Program for Neglected and Delinquent Children and Youth</u>				
Title I Delinquent 2023	84.010	3233-3040 003040 9930		4,990
Title I Delinquent 2024	84.010	3233-3040 003040 9930		155,783
Title I Delinquent 2025	84.010	3233-3040 003040 9930		247,222
Title 1, Grants to Local Educational Agencies Subtotal				30,414,131
<u>Migrant Education State Grant Program</u>				
Title I C Migrant FY24	84.011	3537-3570 003570		13,948
Title I C Migrant FY25	84.011	3537-3570 003570		257,819
<u>Special Education Cluster (IDEA)</u>				
Special Education to Grants to States - Title VI Part B Pass Thru FY24	84.027	3234-3050 003050 1000		5,884,025
Special Education to Grants to States - Title VI Part B Pass Thru FY25	84.027	3234-3050 003050 1000		7,873,026
Special Education to Grants to States - Title VI B Discretionary FY25	84.027	3234-3050 003050 1001		346,381
Special Education Preschool Grants - Early Childhood Flow-Through FY24	84.173	3535-3550 003550 1100		428,524
Special Education Preschool Grants - Early Childhood Flow-Through FY25	84.173	3535-3550 003550 1100		167,434
Special Education Cluster (IDEA) Subtotal				14,699,390
<u>Career and Technical Education Basic Grants to States</u>				
Carl Perkins Secondary Improvement FY24	84.048	3539-3590 003590 9920		14,187
Carl Perkins Secondary Improvement FY25	84.048	3539-3590 003590 9920		768,071
Perkins Reserve	84.048	3539-3590 003590 9922		4,400
Perkins Reserve FY25	84.048	3539-3590 003590 9922		37,330
Perkins Reallocated Funds FY24	84.048	3539-3590 003590 9920		11,766
<u>Education for Homeless Children and Youth</u>				
2024 Homeless Children and Youth	84.196	3592-3070 U01057		117,434
2025 Homeless Children and Youth	84.196	3592-3070 U01080		60,936

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, 2025

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through/Direct Number	Direct Expenditures	Pass through Expenditures
<u><i>Twenty-First Century Community Learning Centers</i></u>				
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Washington Elementary	84.287	3519-3890 003890		8,696
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Spaght Elementary	84.287	3519-3890 003890		14,974
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - White Elementary	84.287	3519-3890 003890		6,670
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Gordon Parks K8	84.287	3519-3890 003890		72,271
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Anderson Elementary	84.287	3519-3890 003890		83,691
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Adams Elementary	84.287	3519-3890 003890		83,119
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Ortiz Elementary	84.287	3519-3890 003890		79,483
<u><i>English Language Acquisition State Grants</i></u>				
Title III English Language Acquisition Grants 2024	84.365	3522-3820 003820		169,466
Title III English Language Acquisition Grants 2025	84.365	3522-3820 003820		771,402
<u><i>Supporting Effective Instruction State Grants</i></u>				
Title II Part A Supporting Effective Instruction 2023	84.367	3526-3860 003860		61,772
Title II Part A Supporting Effective Instruction 2024	84.367	3526-3860 003860		2,230,532
Title II Part A Supporting Effective Instruction 2025	84.367	3526-3860 003860		1,626,648
<u><i>Education Stabilization Fund</i></u>				
COVID 19 - ARP COVID Relief ESSER III	84.425U	3233-3040 003040 4100		3,912,710
COVID 19 - Homeless Children and Youth ARP	84.425W	3233-3040 003040 4000		274,950
Total U.S. Department of Education			172,555	55,795,796
U.S. Department of Health and Human Services:				
Pass through from:				
Kansas Department of Health and Environment:				
<u><i>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</i></u>				
Kansas K-12 Stay Positive Test Negative ARP	93.323	3056-3200 V01010		135,012
Pass through from:				
Kansas Department of Aging & Disability Services:				
<u><i>Cooperative Agreements To Promote Adolescent Health Through School Based HIV/STD Prevention and School-Based Surveillance</i></u>				
Youth Risk Survey	93.079			413
Youth Leaders in Kansas	93.079			3,229
Kansas Department for Children and Families Services:				
<u><i>Social Services Block Grant</i></u>				
CDC / Latchkey Programs	93.667	Contract FY25		677,006
Total U.S. Department of Health and Human Services				815,660
Subtotals			\$ 320,137	\$ 85,582,465
TOTAL				\$ 85,902,602

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, 2025

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 10% (for federal awards issued prior to October 1, 2024) or 15% (for federal awards issued on or after October 1, 2024) de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.