

**SPRING BRANCH  
INDEPENDENT SCHOOL DISTRICT**

**FEDERAL SINGLE AUDIT REPORT**

**For the Year Ended  
June 30, 2025**

# SPRING BRANCH INDEPENDENT SCHOOL DISTRICT

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## CERTIFICATE OF BOARD

**Spring Branch Independent School District**

**Harris**

**101-920**

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Name of School District

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County

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District Number

We, the undersigned, certify that the federal single audit report for the above named school district were reviewed and approved for the year ended June 30, 2025, at a meeting of the Board of Trustees of such school district on the 27<sup>th</sup> of January 2026.

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President of the Board

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Secretary of the Board

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL  
AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees  
Spring Branch Independent School District

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

***Opinion On Each Major Federal Program***

We have audited Spring Branch Independent School District’s (the “District”) compliance with the types of compliance requirements described 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.

To the Board of Trustees  
Spring Branch Independent School District

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, the business-type 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 17, 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.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Houston, Texas  
December 19, 2025

**SPRING BRANCH INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended June 30, 2025**

**I. Summary of Auditors' Results**

**Financial Statements**

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Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

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Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance with major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a) ?	No

**Identification of major programs:**

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number (ALN)</u>
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**U.S. Department of Education**

*Special Education Cluster:*

<i>IDEA, Part B - Formula</i>	84.027A
<i>IDEA, Part B - Preschool</i>	84.173A
<i>IDEA, Part B - Formula - High Cost Risk Pool</i>	84.027A
<i>ESEA, Title II, Part A - Supporting Effective Instruction</i>	84.367A
<i>ESEA, Title IV, Part A, Subpart 1</i>	84.424A

Dollar Threshold Considered Between Type A and Type B Federal Programs	\$1,317,652
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Auditee qualified as low risk auditee?	Yes
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**SPRING BRANCH INDEPENDENT SCHOOL DISTRICT**  
***SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)***  
***For the Year Ended June 30, 2025***

**II. Financial Statement Findings**

None noted

**III. Federal Award Findings and Questioned Costs**

None noted



**SPRING BRANCH INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2025**

**Exhibit K-1**  
**Page 1 of 2**

(1)	Federal Grantor	(2)	(3)
Project	Pass-Through Grantor	Federal	Expenditures,
Number	Program Title	Assistance	Indirect
		Listing Number	Cost
<b>U.S. Department of Agriculture</b>			
<b>Pass-through Texas Department of Agriculture:</b>			
NT4XL1YGLGC5	<i>Child and Adult Food Care Program</i>	10.558	\$ 385,587
NT4XL1YGLGC5	<i>USDA Commodities</i>	10.555	1,594,182
<b>Pass-Through State Department of Education:</b>			
<i>Cash Assistance:</i>			
71402501	<i>School Breakfast Program</i>	10.553	3,514,772
71402501	<i>School Breakfast Program - SSO</i>	10.553	41,780
71302501	<i>National School Lunch Program</i>	10.555	12,563,912
71302501	<i>National School Lunch Program-SSO</i>	10.555	118,526
	<i>Total Child Nutrition Cluster (ALN 10.553, 10.555)</i>		<u>17,833,172</u>
<b>Total U.S. Department of Agriculture</b>			<b><u>18,218,759</u></b>
<b>U.S. Department of Education</b>			
<b>Pass-Through State Department of Education:</b>			
244600057110083	<i>ESEA, Title X, Part C - Education for the Homeless</i>	84.196A	83,946
24610101101920	<i>ESEA, Title I, Part A - Improving Basic Programs</i>	84.010A	368,612
25610101101920	<i>ESEA, Title I, Part A - Improving Basic Programs</i>	84.010A	12,486,466
246101397110100	<i>2023-2025 Title I, 1003 ESF Focused Support Grant</i>	84.010A	295,270
	<i>Total ALN 84.010</i>		<u>13,150,348</u>
246600011019206600	<i>IDEA, Part B - Formula</i>	84.027A	461,350
256600011019206600	<i>IDEA, Part B - Formula</i>	84.027A	6,680,360
246610011019206610	<i>IDEA, Part B - Preschool</i>	84.173A	2,033
256610011019206610	<i>IDEA, Part B - Preschool</i>	84.173A	128,728
66002506	<i>IDEA, Part B - High Cost Risk Pool</i>	84.027A	68,692
	<i>Total Special Education Cluster (ALN 84.027, 84.173)</i>		<u>7,341,163</u>
24420006101920	<i>Carl D. Perkins Basic Grant Formula Grant</i>	84.048A	62,422
25420006101920	<i>Carl D. Perkins Basic Grant Formula Grant</i>	84.048A	486,298
	<i>Total ALN 84.048</i>		<u>548,720</u>
24694501101920	<i>ESEA, Title II, Part A - Supporting Effective Instruction</i>	84.367A	222,455
25694501101920	<i>ESEA, Title II, Part A - Supporting Effective Instruction</i>	84.367A	1,486,802
	<i>Total ALN 84.367</i>		<u>1,709,257</u>
24671001101920	<i>ESEA, Title III, Part A - ELA</i>	84.365A	48,575
25671001101920	<i>ESEA, Title III, Part A - ELA</i>	84.365A	1,034,158
25671003101920	<i>ESEA, Title III, Part A - Immigrant</i>	84.365A	137,759
	<i>Total ALN 84.365</i>		<u>1,220,492</u>
69552002	<i>Summer School LEP</i>	84.369A	58,977
24680101101920	<i>ESEA, Title IV, Part A, Subpart 1</i>	84.424A	43,568
25680101101920	<i>ESEA, Title IV, Part A, Subpart 1</i>	84.424A	1,002,860
	<i>Total ALN 84.424</i>		<u>1,046,428</u>
21521001101920	<i>Elementary and Secondary School Emergency Relief II (CRRSA ESSER II) Grant (Covid-19)</i>	84.425D	(9,521)
215330017110076	<i>Elementary and Secondary School Emergency Relief II (ARP Homeless I - TEHCY Supplemental) Grant (Covid-19)</i>	84.425W	6,267
21533002101920	<i>Elementary and Secondary School Emergency Relief II (ARP Homeless ESSER II) Grant (Covid-19)</i>	84.425W	25,868
21528001101920	<i>Elementary and Secondary School Emergency Relief III (ARP ESSER III) Grant (Covid-19)</i>	84.425U	10,349
	<i>Total ALN 84.425</i>		<u>32,963</u>
<b>Total U.S. Department of Education</b>			<b><u>25,192,294</u></b>

**SPRING BRANCH INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2025**

**Exhibit K-1**  
**Page 2 of 2**

(1) Project Number	Federal Grantor Pass-Through Grantor Program Title	(2) Federal Assistance Listing Number	(3) Expenditures, Indirect Cost
	<b>U.S Department of Justice</b>		
	<b>Pass-Through Office of the Governor:</b>		
15PBJ-22-GG-00836-GUNP	<i>PS-Project Safe Neighborhoods Program (South)</i>	16.609	\$ 23,804
15JCOPS-22-GG-04348-SCAX	<i>School Violence Prevention Program</i>	16.710	5,577
15PBJA-23-GG-00035-BSCI	<i>Advanced Crisis Intervention Program</i>	16.738	44,121
	<b>Total Department of Justice</b>		<b>73,502</b>
	<b>U.S. Department of Health and Human Services</b>		
	<b>Pass-Through Texas Health and Human Services Commission:</b>		
HHS000537900062	<i>Medicaid Administrative Claiming Program</i>	93.778	168,516
	<i>Total Medicaid Cluster (ALN 93.778)</i>		168,516
	<b>Total U.S. Department of Health and Human Services</b>		<b>168,516</b>
	<b>U.S. Department of Homeland Security</b>		
	<b>Pass-Through Texas Office of the Governor - Homeland Security Grants Division (HSGD)</b>		
EMW-2022-CY-00073	<i>Cybersecurity Training for IT Staff</i>	97.137	10,000
	<b>Pass-Through Texas Division of Emergency Management:</b>		
4798DRTXP00000001	<i>Hurricane Beryl</i>	97.036	9,818
4781PATXP00000001	<i>Texas Severe Storms, Straigh-line Winds, Tornadoes and Flooding</i>	97.036	248,856
	<i>Total ALN 97.036</i>		258,674
	<b>Total U.S. Department of Homeland Security</b>		<b>268,674</b>
	<b>Total Federal Awards</b>		<b>\$ 43,921,745</b>

**Note 1 - Basis of Accounting**

The District accounts for all awards under federal programs in the General and Special Revenue Fund in accordance with the Texas Education Agency's *Financial Accountability System Resource Guide*. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement. Pass-through entity identifying numbers are presented where available.

Federal grant revenues are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such amounts are received, they are recorded as unearned revenues. Generally, unused balances are returned to the grantor at the close of specified project periods. The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 2 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant 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 the Office of Management and Budget (OMB) Uniform Guidance. Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

**Note 3 - Reconciliation to Basic Financial Statements**

The following is a reconciliation of expenditures of federal awards program per the Schedule of Expenditures of Federal Awards and revenues reported on Exhibit C-2:

<b>Total Federal Awards per SEFA</b>	\$ 43,921,745
<b>Federal Revenue not reported on SEFA</b>	
SHARS	589,929
Build America Bonds Subsidized Interest	2,664,881
ROTC	96,987
E-Rate	359,792
	<u>3,711,589</u>
<b>Total Federal Revenue per ACFR</b>	<u>\$ 47,633,334</u>

**SPRING BRANCH INDEPENDENT SCHOOL DISTRICT**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

*Exhibit K-2*

*Page 2 of 2*

**Note 4 - General Fund Information**

Federal awards reported in the General Fund are summarized as follows:

	<b>Federal ALN</b>	<b>Amount</b>
<b>Federal Program Revenue</b>		
<b>Indirect Costs:</b>		
School Breakfast Program	10.553	\$ 276,303
National School Lunch Program	10.555	968,307
ESEA, Title I, Part A - Improving Basic Programs	84.010A	561,146
IDEA, Part B - Formula	84.027A	304,724
IDEA, Part B - Preschool	84.173A	5,579
Carl D. Perkins Basic Grant Formula Grant	84.048A	17,353
ESEA, Title II, Part A - Supporting Effective Instruction	84.367A	72,931
ESEA, Title III, Part A - LEA	84.365A	52,077
ESEA, Title IV, Part A, Subpart 1	84.424A	44,628
ESEA, Title X, Part C - Education for the Homeless	84.196A	3,582
<i>Elementary and Secondary School Emergency Relief II (CRRSA ESSER II) Grant (Covid-19)</i>	84.425D	(9,521)
<i>Elementary and Secondary School Emergency Relief II (ARP Homeless ESSER II) Grant (Covid-19)</i>	84.425W	2,919
<i>Elementary and Secondary School Emergency Relief III (ARP ESSER III) Grant (Covid-19)</i>	84.425U	1,168
<i>Elementary and Secondary School Emergency Relief II (ARP Homeless I - TEHCY Supplemental) Grant (Covid-19)</i>	84.425W	676
<b>Total Indirect Costs</b>		<u>2,301,872</u>
<b>Other Federal Revenue</b>		
Medicaid Administrative Claiming Program	93.778	168,516
SHARS	N/A	589,929
Build America Bonds	N/A	2,664,881
ROTC	N/A	96,987
<b>Total Other Federal Revenue</b>		<u>3,520,313</u>
<b>Total Federal Program Revenue</b>		<u>\$ 5,822,185</u>

## **SPRING BRANCH INDEPENDENT SCHOOL DISTRICT**

### ***SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS***

***For the Year Ended June 30, 2025***

Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511 states, "The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings." The summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit's schedule of findings and questioned costs and
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

#### **I. Prior Audit Findings**

None Noted

## **SPRING BRANCH INDEPENDENT SCHOOL DISTRICT**

### ***CORRECTIVE ACTION PLAN***

***For the Year Ended June 30, 2025***

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 states, "At the completion of the audit, the auditee must prepare a corrective action plan to address each audit finding included in the auditor's report for the current year. The corrective action plan must be a document separate from the auditor's findings described in § 200.516."

#### **I. Corrective Action Plan**

Not Applicable