

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

SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2020

WITH

INDEPENDENT AUDITOR'S REPORTS



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UNIFIED SCHOOL DISTRICT NO. 259**

**SINGLE AUDIT REPORT**

Year Ended June 30, 2020

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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, 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, 2020, 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, 2020.

**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 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a significant deficiency.

**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 Finding**

The District’s response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District’s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**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

December 11, 2020  
Wichita, Kansas

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

Independent Auditor's Report

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

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

We have audited Wichita Public Schools Unified School District No. 259's (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, 2020. 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.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the District's compliance.

***Opinion of Each Major Federal Program***

In our opinion, the District complied, in all material respects, with the types of 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, 2020.

## ***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 2020-002. Our opinion on each major federal program is not modified with respect to these matters.

The District's response to the noncompliance finding identified in our audit is described in the accompanying *schedule of findings and questioned costs*. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's 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 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 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 the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-002, that we consider to be a significant deficiency.

The District's response to the internal control over compliance findings identified in our audit is described in the accompanying *schedule of findings and questioned costs*. The District's response was not subjected to the 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, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 11, 2020, 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, 2020. 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

March 12, 2021  
Wichita, Kansas



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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2020

**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:

<u>CFDA NUMBER</u>	<u>NAME OF FEDERAL PROGRAM</u>	<u>OPINION</u>
10.553/10.555/10.559	Child Nutrition Cluster	Unmodified
84.367	Supporting Effective Instruction State Grants	Unmodified
84.425D	COVID 19 – CARES Act – Elementary and Secondary School Emergency Relief Fund	Unmodified

Dollar threshold used to distinguish between type A and type B programs:       \$ 1,811,432      

Auditee qualified as low-risk auditee?   X   Yes        No

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2020

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SECTION II – FINANCIAL STATEMENT FINDINGS

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**Finding 2020-001: Accounting and Financial Reporting (Significant Deficiency):**

**Condition:** The District's management is responsible for the accuracy, completeness, and fairness of data presented in the Comprehensive Annual Financial Report, including all disclosures. One significant audit adjustment was identified during the fiscal year 2020 audit of the financial statements to decrease intergovernmental receivables in the Supplement Grants - Federal Fund and Capital Outlay Fund in the amount of \$7,151,509 and \$3,891,726, respectively.

**Context:** During fiscal year 2020, the District received funding under new grant and reimbursement programs that operate differently from the District's traditional grant and reimbursement activity which impacted how the year-end intergovernmental receivable was determined.

**Criteria or Specific Requirement:** Internal controls should be designed to provide adequate control over the preparation of year-end accruals.

**Cause:** This adjustment resulted from the addition of grant and reimbursement programs that are reimbursed differently from the District's normal programs, which resulted in the year-end receivable to have calculation errors. We did not note any issues with the daily processing of grant and reimbursement activity; this issue is isolated to the year-end accrual.

**Effect:** Lack of controls and procedures over year-end accruals could result in a material misstatement to the financial statements.

**Recommendation:** We recommend that management add an additional layer of review for year-end accrual entries that are new or changed significantly from the prior year to ensure the adjustments are correctly reported.

**Management Response (Unaudited):** The District acknowledges the finding. The Budget department will implement a training process for staff when new grants are awarded to ensure staff understand any accounting and/or reimbursement procedures unique to the new grant. Additionally, the Budget Department will implement a mandatory second supervisory review of all year-end accrual entries will be completed for encumbrance amounts that generate cost reimbursement receivables to determine whether cost reimbursable encumbrances become actual expenditures within the same period of reimbursement.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2020

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SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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**Finding 2020-002 (Significant Deficiency):**

**CFDA #84.367, Title II Part A Supporting Effective Instruction, U.S. Department of Education, Award No. 3526-3860 3860, Passed through the Kansas State Board of Education**

**Condition:** Student population data that was submitted to the state to perform the public/non-public school allocation of Title IIA funding was not accurate and did not match the corrected student population counts which was ultimately used to perform the allocation.

**Criteria or Specific Requirement:** Per 2 CFR Section 200.329 (a) The non-federal entity is responsible for oversight of the operations of the federal award supported activities. The non-federal entity must monitor its activities under federal awards to assure compliance with applicable federal requirements and performance expectations are being achieved.

**Questioned Costs:** None

**Context:** Out of the 23 schools submitting information on the state form, 4 of the schools were submitted with inaccurate student counts. This did not impact the total Title IIA funding allocated to the District as whole.

**Cause:** The submission of data on the state form is performed significantly before the actual allocation of funds occurs between the public and non-public schools. At the time of data submission, the District was experiencing a change in structure and re-allocation of responsibilities. When the data was submitted, there was not proper review of the accuracy of the information. However, at the time of allocation, the District had proper review procedures in place within the Title office and obtained the appropriate student counts before allocating the funds to the non-public schools.

**Effect:** Although the total amount of Title IIA funding received from the state was unaffected, the allocation between the public and non-public schools within the District were inaccurate.

**Recommendation:** We recommend that the District continues to use the resources in the Title office to properly review all information prior to reporting to the state.

**Management Response (Unaudited):** The District acknowledges the finding. The Title Services Departments discovered Pupil Accounting reporting discrepancies prior to audit and has taken over the data collection for the Federal section of the SO66. Additionally, to ensure that data entered into the SO66 is correct, the Title Services Office now requires a review of the entered data from Student Records before submission to KSDE.

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Year Ended June 30, 2020

***Findings required to be Reported by the Uniform Guidance***

**Finding 2019-001 (Significant Deficiency):**

**CFDA # 10.558, Child and Adult Care Food Program, Award No. 3531-3510 3510 9916 and 3531-3510 3510 9921, Passed through the Kansas State Board of Education.**

**Condition:** Enrollment documentation was not retained for one student selected for testing.

**Corrective Action:** The Nutrition Services Department implemented a month-end review procedure to ensure all students receiving benefits under the Child and Adult Care Food Program have the appropriate documentation necessary to substantiate eligibility on file and securely retained such records for review purposes. The District also changed application processing providers to Titan School Solutions, which has simplified this review.

**Status:** Completed

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For Year Ended June 30, 2020

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass through/Direct Number	Direct Expenditures	Pass through Expenditures
<b>U.S. Department of Agriculture:</b>				
Pass through from:				
<i>Kansas State Department of Education</i>				
<i>Child Nutrition Cluster</i>				
School Breakfast Program	10.553	3529-3490 3490 9904		\$ 4,160,564
National School Lunch Program				
Cash for Commodities	10.555	3530-3500 3500 9912		956,982
Section 4	10.555	3530-3500 3500 9902		11,990,578
Summer Food Service Program for Children - Food	10.559	3230-3020 3020 9923		1,896,540
Summer Food Service Program for Children - Sponsor Admin	10.559	3230-3020 3020 9925		195,341
Summer Food Service Program for Children - CFC	10.559	3230-3020 3020 9988		9,524
<b>Child Nutrition Cluster Subtotal</b>				<b>19,209,529</b>
Child and Adult Care Food Program				
Cash for Commodities	10.558	3531-3510 3510 9916		59,497
Meal Costs	10.558	3531-3510 3510 9921		986,876
Team Nutrition	10.574	3230-3020 R786		382
Fresh Fruit & Vegetables Program FY19	10.582	3230-3020 9926		456,747
<b>Total U. S. Department of Agriculture</b>				<b>20,713,031</b>
<b>U.S. Department of Justice:</b>				
Direct Programs:				
<i>Public Safety Partnership and Community Policing Grants</i>				
COPS Office School Violence Prevention Program FY20-FY21	16.710	2019SVWX0029	21,486	
<b>Total U. S. Department of Justice</b>				<b>21,486</b>
<b>U.S. Department of Education:</b>				
Direct Programs:				
<i>Indian Education Grants to Local Educational Agencies</i>				
Title VI Native American 2019	84.060	S060A182111	14,253	
Title VI Native American 2020	84.060	S060A192111	146,007	
Native American Program Income FY20	84.060	S060A192111	1,042	
<b>Total</b>				<b>161,302</b>
Pass through from:				
<i>Kansas State Board of Education:</i>				
<i>Title 1 Grants to Local Educational Agencies</i>				
Title I Part A 2018	84.010	3532-3520-3520		172,648
Title I Part A 2019	84.010	3532-3520 3520		1,921,536
Title I Part A 2020	84.010	3532-3520 3520		18,784,800
<b>Title 1, Grants to Local Educational Agencies Subtotal</b>				<b>20,878,984</b>
<i>Title I Program for Neglected and Delinquent Children and Youth</i>				
Title I Delinquent 2018	84.010	3233-3040 3040 9930		3,593
Title I Delinquent 2019	84.010	3233-3040 3040 9930		67,117
Title I Delinquent 2020	84.010	3233-3040 3040 9930		256,610
<i>Migrant Education State Grant Program</i>				
Title I C Summer Migrant FY18	84.011	3537-3570 3570		1,106
Title I C Migrant FY19	84.011	3537-3570 3570		49,710
Title I C Migrant FY20	84.011	3537-3570 3570		186,515
<i>Special Education Cluster (IDEA)</i>				
EHC Flow Through 3-21 PRIVATE SCHOOL PS - FY 20	84.027	3234-3050 3050 1000		148,765
Title VI Part B Pass Thru 2019	84.027	3234-3050 3050 1000		3,078,345
Title VI Part B Pass Thru 2020	84.027	3234-3050 3050 1000		5,864,539
IDEA Flow Thru Set Aside	84.027	3234-3050 3050 1000		694,153
Title VI Part B Continuous Improvement 2020	84.027	3234-3050 3050 5000		346,381
Early Childhood Flow-Through 2020	84.173	3535-3550 3550 1000		214,880
<b>Special Education Cluster Subtotal</b>				<b>10,347,063</b>
<i>Career and Technical Education Basic Grants to States</i>				
Carl Perkins Secondary Improvement FY19	84.048	3539-3590 3590 9920		73,025
Carl Perkins Reserve Equipment Grant 41180 Harris South High	84.048	3539-3590 3590 9922		2,000
Carl Perkins Secondary Improvement FY20	84.048	3539-3590 3590 9920		820,691
Carl Perkins Reserve FY19 Imagine Academy Tech Assist and Professional Development Grant	84.048	3539-3590 3590 9922		6,500
Carl Perkins Reserve FY19 LCNA Workshop	84.048	3539-3590 3590 9922		100

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For Year Ended June 30, 2020

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass through/Direct Number	Direct Expenditures	Pass through Expenditures
<i>Education for Homeless Children and Youth</i>				
2018 Homeless Children and Youth	84.196	3592-3070 U724		360
2019 Homeless Children and Youth	84.196	3592-3070 U772		29,461
2020 Homeless Children and Youth	84.196	3592-3070 U609		95,300
<i>Twenty-First Century Community Learning Centers</i>				
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Adams Elementary	84.287	3519-3890 3890		68,066
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Cleaveland Elementary	84.287	3519-3890 3890		43,251
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Ortiz Elementary	84.287	3519-3890 3890		48,376
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Park Elementary	84.287	3519-3890 3890		43,691
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Linwood Elementary	84.287	3519-3890 3890		51,393
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Washington Elementary	84.287	3519-3890 3890		60,617
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Spaght Elementary	84.287	3519-3890 3890		51,587
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - White Elementary	84.287	3519-3890 3890		49,780
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - STEALTH Administration	84.287	3519-3890 3890		44,703
<i>English Language Acquisition State Grants</i>				
Title III English Language Acquisition Grants 2018	84.365	3522-3820 3820		5,123
Title III English Language Acquisition Grants 2019	84.365	3522-3820 3820		185,109
Title III English Language Acquisition Grants 2020	84.365	3522-3820 3820		923,237
<i>Supporting Effective Instruction State Grants</i>				
Title II Part A Supporting Effective Instruction 2018	84.367	3526-3860 3860		(39,955)
Title II Part A Supporting Effective Instruction 2019	84.367	3526-3860 3860		2,065,807
Title II Part A Supporting Effective Instruction 2020	84.367	3526-3860 3860		1,627,130
<i>CARES Act : Elementary and Secondary School Emergency Relief Fund</i>				
COVID 19 - CARES ESSERF	84.425D	3233-3040 3040 4100		645,750
<b>Wichita State University</b>				
<i>Gaining Early Awareness and Readiness for Undergraduate Programs</i>				
Gaining Early Awareness & Readiness for Undergraduate Programs (Gear Up North)	84.334	P334A140169		13,078
Gaining Early Awareness & Readiness for Undergraduate Programs (Gear Up South)	84.334	P334A140178		129,915
Gaining Early Awareness & Readiness for Undergraduate Programs (Gear Up Southeast)	84.334	P334A170119		43,909
Gaining Early Awareness & Readiness for Undergraduate Programs (Gear Up West)	84.334	P334A170139		89,597
<b>Total U.S. Department of Education</b>			<b>182,788</b>	<b>38,968,299</b>
<b>U.S. Department of Health and Human Services:</b>				
Pass through from:				
<b>Kansas Reading Road Map</b>				
<i>Temporary Assistance for Needy Families</i>				
Kansas Reading Road Map - Mueller FY19	93.558			12,163
<b>Kansas State Department of Education</b>				
<i>Cooperative Agreements to Promote Adolescent Health through School - Based HIV/STD Prevention and School-Based Surveillance</i>				
Kansas 2018 School Health Profiles Survey	93.079	3592-3070 R782		377
<i>Temporary Assistance for Needy Families</i>				
TANF - Early Learning Kansans	93.558	3325-0531 0531		52,970
<b>Kansas Department for Children and Families Services</b>				
<i>Social Services Block Grant</i>				
CDC / Latchkey Programs	93.667	Contract FY2019-2020		451,433
<b>Total U.S. Department of Health and Human Services</b>			<b>-</b>	<b>516,943</b>
			<b>\$ 182,788</b>	<b>\$ 60,198,273</b>
<b>TOTAL</b>			<b>\$ 182,788</b>	<b>\$ 60,381,061</b>

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

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2020

**Note 1. Basis of Presentation**

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

**Note 2. Indirect Cost Rate**

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