

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

SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2018

WITH

INDEPENDENT AUDITOR'S REPORTS



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**SINGLE AUDIT REPORT**

Year Ended June 30, 2018

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*This is a copy of the District's single audit 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, 2018, 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 4, 2018.

**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) to determine the 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 a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2018-001 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 determination of financial statement amounts. 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 4, 2018  
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, 2018. 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, 2018.

## ***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 2018-002. 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 a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2018-002 that we consider to a significant deficiency.

The District's response to the internal control over compliance 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.

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, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 4, 2018, which contained unmodified opinions on those financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 4, 2018. 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.L.C.*  
CERTIFIED PUBLIC ACCOUNTANTS

January 28, 2019  
Wichita, Kansas



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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2018

**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>
84.027/84.173	Special Education Cluster	Unmodified
84.365	English Language Acquisition State Grants	Unmodified

Dollar threshold used to distinguish between type A and type B programs:       \$ 1,910,355      

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, 2018

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SECTION II – FINANCIAL STATEMENT FINDINGS

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**Finding 2018-001: 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. Currently, there is a deficiency in the controls over certain components of the year-end financial reporting process related to capital assets. During our audit procedures, we noted that acquisition dates were changed on prior year capital assets for a number of significant capital assets resulting in an understatement of depreciation expense and ending accumulated depreciation for the year ended June 30, 2018.

**Criteria or Specific Requirement:** Internal controls should be designed to provide adequate control over the preparation of reliable financial statements.

**Cause:** There are currently no controls in place to detect if acquisition date updates are appropriately made in the capital asset system.

**Effect:** Lack of controls and procedures could result in a material misstatement to the financial statements.

**Recommendation:** We recommend that changes in the capital asset system be reviewed for accuracy, and that depreciation expense reviewed to ensure no capital assets have negative current year depreciation.

**Management Response (Unaudited):** The District acknowledges the finding. The District will implement two controls to ensure that acquisition date changes are reviewed. The Supply Department will develop an audit report to validate all changes to the acquisition date field. This control will be implemented immediately upon development of the report. The Financial Services Division will implement additional accuracy and reasonableness review procedures before posting any changes to depreciation expense and accumulated depreciation.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2018

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SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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**Finding 2018-002 (Significant Deficiency):**

**CFDA # 84.365, English Language Acquisition State Grants, U.S. Department of Education, Award No. 3522-3820 3820, Passed through the Kansas State Board of Education.**

**Condition:** Health insurance fringe benefit costs were overcharged to the grant for certain employees reimbursed by the grant.

**Criteria:** Per 2 CFR 200.431(c) the cost of fringe benefits are allowable, provided such benefits are granted under established written policies.

**Questioned Costs:** The total amount of health insurance overcharged to the grant was \$6,210.

**Context:** For four of the fifteen employees allocated to the grant, three extra months of health insurance costs were charged to the grant.

**Cause:** These employees' yearly health insurance costs were allocated evenly over the nine month school year. However, when these employees were paid for the three summer months, health insurance costs were charged as well which resulted in fifteen months of health insurance costs recorded in the grant.

**Effect:** Fringe benefit expenditures incurred under the program may not be allowable as a cost of the grant.

**Recommendation:** We recommend management review the process of how fringe benefits are charged during the issuance of summer checks to ensure that only twelve months of fringe benefits are recorded as a cost of the grant.

**Management Response (Unaudited):** The District acknowledges the finding. The Financial Services Division will implement a fiscal year-end review procedure to ensure no individual employee has exceeded the maximum annual Board of Education health contribution limit established for the fiscal year. Corrective action will be immediately taken by the Department of Information Services and Technology to modify the benefits general ledger interface criteria which generated the additional charges for certain employees.

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Year Ended June 30, 2018

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

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No matters were reported.

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For Year Ended June 30, 2018

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:				
<b>Kansas State Department of Education</b>				
				<u>Child Nutrition Cluster</u>
School Breakfast Program	10.553	3529-3490 3490 9904		\$ 3,767,081
National School Lunch Program				
Cash for Commodities	10.555	3530-3500 3500 9912		1,129,876
Section 4	10.555	3530-3500 3500 9902		13,708,079
Section 11	10.555	3530-3500 3500 9903		168,593
Summer Food Service Program for Children - Food	10.559	3230-3020 3020 9923		526,110
Summer Food Service Program for Children - Sponsor Admin	10.559	3230-3020 3020 9925		53,927
Summer Food Service Program for Children - CFC	10.559	3230-3020 3020 9988		2,703
		<b>Child Nutrition Cluster Subtotal</b>		<b>19,356,369</b>
Child and Adult Care Food Program				
Cash for Commodities	10.558	3531-3510 3510 9916		6,031
Meal Costs	10.558	3531-3510 3510 9921		252,316
State Administrative Expenses for Child Nutrition	10.560	3056-3200 3200 9998		250,972
Team Nutrition	10.574	3230-3020 R684 & 3230-3020 R755		2,207
Fresh Fruit & Vegetables Program FY18	10.582	3230-3020 3020 9926		693,925
		<b>Total U. S. Department of Agriculture</b>		<b>20,561,820</b>
<b>U.S. Department of Education:</b>				
Direct Programs:				
				<u>Indian Education Grants to Local Educational Agencies</u>
Title VII Native American 2017	84.060	S060A122111	\$ 48,381	
Title VII Native American 2018	84.060	S060A172111	212,507	
				<u>Magnet Schools Assistance</u>
Title V Part C Magnet School Assistance Program - Project DISCOVER	84.165	U165A130009	303,819	
				<b>564,707</b>
Pass through from:				
<b>Kansas State Board of Education</b>				
				<u>Title 1 Grants to Local Educational Agencies</u>
Title I Part A 2016	84.010	3532-3520-3520		484,048
Title I Part A 2017	84.010	3532-3520 3520		2,451,895
Title I Part A 2018	84.010	3532-3520 3520		19,419,427
Title I School Improvement Section 1000(a)				
Title I School Improvement 1003(a) FY17	84.010	3233-3040 3040 9954		371,970
Title I School Improvement 1000(a) FY18	84.010	3233-3040 3040 9954		1,107,121
		<b>Title 1, Grants to Local Educational Agencies Subtotal</b>		<b>23,834,461</b>
				<u>Title I Program for Neglected and Delinquent Children and Youth</u>
Title I Delinquent 2016	84.010	3233-3040 3040 9930		11,796
Title I Delinquent 2017	84.010	3233-3040 3040 9930		45,453
Title I Delinquent 2018	84.010	3233-3040 3040 9930		258,873
				<u>Migrant Education State Grant Program</u>
Title I C Migrant FY17	84.011	3537-3570 3570		16,556
Title I C Migrant FY18	84.011	3537-3570 3570		199,696
				<u>Special Education Cluster (IDEA)</u>
EHC Flow Through 3-21 PRIVATE SCHOOL PS - FY 17	84.027	3234-3050 3050 1000		31,103
EHC Flow Through 3-21 PRIVATE SCHOOL PS - FY 18	84.027	3234-3050 3050 1000		183,006
Title VI Part B Pass Thru 2017	84.027	3234-3050 3050 1000		5,180,005
Title VI Part B Pass Thru 2018	84.027	3234-3050 3050 1000		6,301,362
Title VI Part B Continuous Improvement 2017	84.027	3234-3050 3050 5000		131,026
Title VI Part B Continuous Improvement 2018	84.027	3234-3050 3050 5000		215,355
Early Childhood Flow Through 2017	84.173	3535-3550 3550 1000		171,537
Early Childhood Flow-Through 2018	84.173	3535-3550 3550 1000		86,606
		<b>Special Education Cluster Subtotal</b>		<b>12,300,000</b>
				<u>Career and Technical Education Basic Grants to States</u>
Carl Perkins Secondary Improvement 2017	84.048	3539-3590 3590 9920		64,949
Carl Perkins Reserve FY17 Computer Studies Teacher Association Conference	84.048	3539-3590 3590 9920		985
Carl Perkins Secondary Improvement 2018	84.048	3539-3590 3590 9920		533,051
Carl Perkins Reserve FY18 Software Intoxiclock for Classroom Instruction	84.048	3539-3590 3590 9920		995
Carl Perkins Reserve FY18 FCS Professional Development	84.048	3539-3590 3590 9922		489
Carl Perkins Reserve FY18 Small Business Equipment	84.048	3539-3590 3590 9922		1,885
Carl Perkins Reserve FY18 Small Equipment/Supply	84.048	3539-3590 3590 9922		1,385
Carl Perkins Reserve FY18 Computer Science Teachers	84.048	3539-3590 3590 9922		525
				<u>Education for Homeless Children and Youth</u>
2017 Homeless Children and Youth	84.196	3592-3070 U772		27,577
2018 Homeless Children and Youth	84.196	3592-3070 U905		119,461
				<u>Twenty-First Century Community Learning Centers</u>
Title IV Part B Twenty-First Century Community Learning Centers - After School Program	84.287	3519-3890 3890		67,029
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Adams Elementary	84.287	3519-3890 3890		68,490
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Cleaveland Elementary	84.287	3519-3890 3890		51,702
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Ortiz Elementary	84.287	3519-3890 3890		57,041

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(Continued)  
For Year Ended June 30, 2018**

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through/Direct Number	Direct Expenditures	Pass through Expenditures
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Park Elementary	84.287	3519-3890 3890		62,870
<i>English Language Acquisition State Grants</i>				
Title III English Language Acquisition Grants 2017	84.365	3522-3820 3820		123,005
Title III English Language Acquisition Grants 2018	84.365	3522-3820 3820		774,658
<i>Mathematics and Science Partnerships</i>				
Title IIB Math and Science Partnership FY15-18	84.366	3233-3040 3040 9993		150,792
<i>Supporting Effective Instruction State Grants</i>				
Title II Part A Supporting Effective Instruction 2017	84.367	3526-3860 3860		946,838
Title II Part A Supporting Effective Instruction 2018	84.367	3526-3860 3860		1,060,518
<i>Student Support and Academic Enrichment Program</i>				
Title IV A Student Support and Academic Enrichment Program	84.424	3113-3113 3113		592,217
<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	U336S090086-11		39,641
Gaining Early Awareness & Readiness for Undergraduate Programs (Gear Up South)	84.334	U336S090086-11		76,532
Gaining Early Awareness & Readiness for Undergraduate Programs (Gear Up Southeast)	84.334	U336S090086-11		69,646
Gaining Early Awareness & Readiness for Undergraduate Programs (Gear Up West)	84.334	U336S090086-11		20,510
<b>Total U.S. Department of Education</b>			<b>564,707</b>	<b>41,579,626</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 Elementary	1 93.558			131,117
Kansas Reading Road Map - Spaght Elementary	1 93.558			66,571
Kansas Reading Road Map - Gordon Parks K-8	1 93.558			60,275
Kansas Reading Road Map - Ortiz	1 93.558			110,742
<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>				
Youth Risk Behavior Survey - Special Projects FY12	93.079	3592-3070 R733		235
Youth Risk Behavior Survey - Special Projects FY15	93.079	3592-3070 R733		93
Youth Risk Behavior Survey - Special Projects FY18	93.079	3592.3070.R782		225
<i>Temporary Assistance for Needy Families</i>				
Parents As Teachers	1 93.558	3323-0530 0530		12,699
Early Learning Kansas	1 93.558	323-0531 0531		154,005
<b>Kansas Department for Children and Families Services</b>				
<i>Social Services Block Grant</i>				
CDC / Latchkey Programs	93.667	Contract FY2017-2018		436,379
<b>Total U.S. Department of Health and Human Services</b>			<b>972,341</b>	
			<b>Subtotals</b>	<b>\$ 63,113,787</b>
			<b>\$ 564,707</b>	<b>\$ 63,678,494</b>
<b>TOTAL</b>	<b>1</b>	<b>TANF Cluster</b>	<b>\$535,409</b>	

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

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2018

**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.