

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

SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2019

WITH

INDEPENDENT AUDITOR'S REPORTS



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SINGLE AUDIT REPORT

Year Ended June 30, 2019

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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, 2019, 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 6, 2019.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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*.

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 6, 2019
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, 2019. 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, 2019.

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 2019-001 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, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 6, 2019, which contained unmodified opinions on those financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 6, 2019. 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

January 28, 2020
Wichita, Kansas

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2019

SECTION I – SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes X None reported
- Noncompliance material to financial statements noted? Yes X No

FEDERAL AWARDS

Internal control over major programs:

- Material weaknesses identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? 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>
84.010	Title I Grants to Local Educational Agencies	Unmodified
10.558	Child and Adult Care Food Program	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$ 2,024,970

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, 2019

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2019

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2019-001: Accounting and Financial Reporting (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.

Criteria: Per 7 CFR 226.2, an enrolled child is one whose parent or guardian has submitted to an institution a signed document which indicates that the child is enrolled for child care.

Questioned Costs: None were noted.

Context: One of the sixty students selected for testing was participating in the program, but an enrollment form was not able to be located.

The sample size was determined based upon guidelines provided by the AICPA which was not a statistically valid sample.

Cause: Management either did not obtain or did not retain the enrollment form for this particular student.

Effect: Failure to maintain supporting documentation for enrolled students could result in ineligible students receiving meals from the program.

Recommendation: We recommend management review enrollment forms annually to ensure that proper support is provided for each of the enrolled students.

Management Response (Unaudited): The District acknowledges the finding. The Nutrition Services Department will implement 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 will securely retain such records for review purposes. The District recently changed application processing providers to Titan School Solutions, which will simplify implementation of this review.

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2019

Findings required to be Reported by the Uniform Guidance

Finding 2018-001: Accounting and Financial Reporting (Significant Deficiency):

Condition: There was a deficiency in the controls over certain components of the year-end financial reporting process related to capital assets due to acquisition dates being 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.

Corrective Action: The District implemented two controls to ensure that acquisition date changes are reviewed. The Supply Department developed an audit report to validate all changes to the acquisition date field. The Financial Services Division implemented additional accuracy and reasonableness review procedures before posting any changes to depreciation expense and accumulated depreciation.

Status: Completed

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.

Corrective Action: The Financial Services Division implemented 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.

Status: Completed

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For Year Ended June 30, 2019

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through/Direct Number	Direct Expenditures	Pass through Expenditures
U.S. Department of Agriculture:				
Pass through from:				
<i>Kansas State Department of Education</i>				
<i>Child Nutrition Cluster</i>				
School Breakfast Program	10.553	3529-3490 3490 9904		\$ 4,884,258
National School Lunch Program				
Cash for Commodities	10.555	3530-3500 3500 9912		1,250,582
Section 4	10.555	3530-3500 3500 9902		15,264,536
Summer Food Service Program for Children - Food	10.559	3230-3020 3020 9923		511,711
Summer Food Service Program for Children - Sponsor Admin	10.559	3230-3020 3020 9925		53,013
Summer Food Service Program for Children - CFC	10.559	3230-3020 3020 9988		2,672
Child Nutrition Cluster Subtotal				21,966,772
Child and Adult Care Food Program				
Cash for Commodities	10.558	3531-3510 3510 9916		66,201
Meal Costs	10.558	3531-3510 3510 9921		1,082,887
State Administrative Expenses for Child Nutrition	10.560	3230-3020 R201 2018		50
Team Nutrition	10.574	3230-3020 R684 & 3230-3020 R755		3,459
Fresh Fruit & Vegetables Program FY19	10.582	3230-3020 3020 9926		675,303
Total U. S. Department of Agriculture				23,794,672
U.S. Department of Education:				
Direct Programs:				
<i>Indian Education Grants to Local Educational Agencies</i>				
Title VI Native American 2018	84.060	S060A122111	35,861	
Title VI Native American 2019	84.060	S060A172111	200,405	
			236,266	
Pass through from:				
<i>Kansas State Board of Education:</i>				
<i>Title 1 Grants to Local Educational Agencies</i>				
Title I Part A 2017	84.010	3532-3520-3520		1,065,101
Title I Part A 2018	84.010	3532-3520 3520		2,388,146
Title I Part A 2019	84.010	3532-3520 3520		19,351,678
Title I School Improvement Section 1000(a)				
Title I School Improvement 1000(a) FY18	84.010	3233-3040 3040 9954		209,877
Title 1, Grants to Local Educational Agencies Subtotal				23,014,802
<i>Title I Program for Neglected and Delinquent Children and Youth</i>				
Title I Delinquent 2017 Carryover	84.010	3233-3040 3040 9930		1,268
Title I Delinquent 2018	84.010	3233-3040 3040 9930		72,015
Title I Delinquent 2019	84.010	3233-3040 3040 9930		362,599
<i>Disaster Recovery Assistance for Education</i>				
Hurricane Education Recovery - SPED	84.938	3233-3040 3040 9955		222,500
Hurricane Education Recovery - State Intervention	84.938	3233-3040 3040 9955		208,000
<i>Migrant Education State Grant Program</i>				
Title I C Migrant FY18	84.011	3537-3570 3570		12,193
Title I C Summer Migrant FY18	84.011	3537-3570 3570		6,435
Title I C Migrant FY19	84.011	3537-3570 3570		190,060
<i>Special Education Cluster (IDEA)</i>				
EHC Flow Through 3-21 PRIVATE SCHOOL PS - FY 19	84.027	3234-3050 3050 1000		119,583
Title VI Part B Pass Thru 2018	84.027	3234-3050 3050 1000		5,943,925
Title VI Part B Pass Thru 2019	84.027	3234-3050 3050 1000		6,675,106
Title VI Part B Continuous Improvement 2018	84.027	3234-3050 3050 5000		70,420
Title VI Part B Continuous Improvement 2019	84.027	3234-3050 3050 5000		280,961
Early Childhood Flow Through 2018	84.173	3535-3550 3550 1000		117,145
Early Childhood Flow-Through 2019	84.173	3535-3550 3550 1000		140,860
Special Education Cluster Subtotal				13,348,000
<i>Career and Technical Education Basic Grants to States</i>				
Carl Perkins Secondary Improvement FY18	84.048	3539-3590 3590 9920		106,903
Carl Perkins Secondary Improvement FY19	84.048	3539-3590 3590 9920		610,788
Carl Perkins Reserve FY17 FACS/Business Wrkshp	84.048	3539-3590 3590 9922		390
Carl Perkins Reserve FY18 FCS Professional Development	84.048	3539-3590 3590 9922		511
Carl Perkins Reserve FY18 Small Business Equipment	84.048	3539-3590 3590 9922		115
Carl Perkins Reserve FY18 Small Equipment/Supply	84.048	3539-3590 3590 9922		617
Carl Perkins Reserve FY18 Computer Science Teachers Association	84.048	3539-3590 3590 9920		475
Carl Perkins Reserve FY18 Python Training	84.048	3539-3590 3590 9922		750
Carl Perkins Reserve FY19 Advanced Manufacturing Grant	84.048	3539-3590 3590 9922		28,859
Carl Perkins Reserve National Health Science Conference	84.048	3539-3590 3590 9922		1,000
Carl Perkins Reserve National Health Science Conference	84.048	3539-3590 3590 9922		3,000
Carl Perkins Reserve MBA Research Conclave	84.048	3539-3590 3590 9922		750
Carl Perkins Reserve MBA Research Conclave	84.048	3539-3590 3590 9922		750
Carl Perkins Reserve MBA Research Conclave	84.048	3539-3590 3590 9922		750
Carl Perkins Reserve MBA Research Conclave - East	84.048	3539-3590 3590 9922		750
Carl Perkins Reserve MBA Research Conclave - East /Reith	84.048	3539-3590 3590 9922		750

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For Year Ended June 30, 2019

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through/Direct Number	Direct Expenditures	Pass through Expenditures
Carl Perkins Reserve FY19 Equipment Grant for East High	84.048	3539-3590 3590 9922		1,470
Carl Perkins Reserve FY19 FCS PD Rightfully Sewn Event	84.048	3539-3590 3590 9922		500
Carl Perkins Reserve ACTE Career Tech Vision 2018	84.048	3539-3590 3590 9922		500
Carl Perkins Reserve FY19 Fashion Apparel and Interior Design	84.048	3539-3590 3590 9922		336
Carl Perkins Reserve Equipment Grant 41180 M. Seiwert	84.048	3539-3590 3590 9922		500
Carl Perkins Reserve Equipment Grant 41180 M. Seiwert	84.048	3539-3590 3590 9922		500
<u>Education for Homeless Children and Youth</u>				
2018 Homeless Children and Youth	84.196	3592-3070 U724		27,343
2019 Homeless Children and Youth	84.196	3592-3070 U772		103,188
<u>Twenty-First Century Community Learning Centers</u>				
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Adams Elementary	84.287	3519-3890 3890		64,730
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Cleaveland Elementary	84.287	3519-3890 3890		57,606
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Ortiz Elementary	84.287	3519-3890 3890		51,645
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Park Elementary	84.287	3519-3890 3890		66,311
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Linwood Elementary	84.287	3519-3890 3890		46,146
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Adams Elementary CO	84.287	3519-3890 3890		4,854
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Cleaveland Elementary CO	84.287	3519-3890 3890		4,789
Title IV Part B Twenty-First Century Community Learning Centers - After School Program - Park Elementary CO	84.287	3519-3890 3890		6,986
Title IV Part B Twenty-First Century Community Learning Centers - After School Program -Ortiz Elementary CO	84.287	3519-3890 3890		3,105
<u>English Language Acquisition State Grants</u>				
Title III English Language Acquisition Grants 2018	84.365	3522-3820 3820		182,263
Title III English Language Acquisition Grants 2019	84.365	3522-3820 3820		728,885
<u>Mathematics and Science Partnerships</u>				
Title IIB Math and Science Partnership FY15-18	84.366	3233-3040 3040 9993		14,166
<u>Supporting Effective Instruction State Grants</u>				
Title II Part A Supporting Effective Instruction 2017	84.367	3526-3860 3860		3,159
Title II Part A Supporting Effective Instruction 2018	84.367	3526-3860 3860		1,622,373
Title II Part A Supporting Effective Instruction 2019	84.367	3526-3860 3860		1,416,040
Wichita State University				
<u>Gaining Early Awareness and Readiness for Undergraduate Programs</u>				
Gaining Early Awareness & Readiness for Undergraduate Programs (Gear Up North)	84.334	U336S090086-11		52,644
Gaining Early Awareness & Readiness for Undergraduate Programs (Gear Up South)	84.334	U336S090086-11		116,709
Gaining Early Awareness & Readiness for Undergraduate Programs (Gear Up Southeast)	84.334	U336S090086-11		41,177
Gaining Early Awareness & Readiness for Undergraduate Programs (Gear Up West)	84.334	U336S090086-11		46,921
Total U.S. Department of Education			236,266	42,859,376
U.S. Department of Health and Human Services:				
Pass through from:				
Kansas Reading Road Map				
<u>Temporary Assistance for Needy Families (TANF Cluster)</u>				
Kansas Reading Road Map - Mueller Elementary	93.558			12,680
Kansas Reading Road Map - Mueller FY19	93.558			100,008
Kansas Reading Road Map - Spaght	93.558			9,388
Kansas Reading Road Map - Gordon Parks K-8	93.558			9,432
Kansas Reading Road Map - Ortiz	93.558			9,710
TANF Cluster Subtotal				141,218
Kansas State Department of Education				
<u>Cooperative Agreements to Promote Adolescent Health through School - Based HIV/STD Prevention and School-Based Surveillance</u>				
Youth Risk Behavior Survey - Special Project FY11	93.938	3592-3070 R017		235
Youth Risk Survey FY17	93.079	3592-3070 R733		1,225
Youth Risk Behavior Survey - FY18	93.079	3592-3070 R733		445
Kansas 2018 School Health Profiles Survey	93.079	3592-3070 R782		179
Kansas Department for Children and Families Services				
<u>Social Services Block Grant</u>				
CDC / Latchkey Programs	93.667	Contract FY2018-2019		465,385
Total U.S. Department of Health and Human Services			-	608,687
			\$ 236,266	\$ 67,262,735
TOTAL			\$	\$ 67,499,001

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

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2019

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.