

**GALENA PARK
INDEPENDENT SCHOOL DISTRICT**

SINGLE AUDIT REPORT

**For The Fiscal Year Ended
August 31, 2018**

GALENA PARK INDEPENDENT SCHOOL DISTRICT
TABLE OF CONTENTS



;)μ }v K((
ĩ óĩ ó μ((o} ^
^μ] í òìì
,)μ }vU d ~ óóììô
óíĩXòííXíæíæ D]v
`Z] o ~ vvX }u

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

To the Board of Trustees
Galena Park Independent School District
Houston, Texas

Report on Compliance for Each Major Federal Program

We have audited Galena Park Independent School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and

To the Board of Trustees
Galena Park Independent School District

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements

To the Board of Trustees
Galena Park Independent School District

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 financial statements or to the 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.



Houston, Texas
January 9, 2019

(This page intentionally left blank.)

GALENA PARK INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended August 31, 2018

I. Summary of Findings

Financial Statements

Financial statements prepared in accordance with GAAP: 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 the financial statements noted? No

Federal Awards

Internal controls over major programs:

Material weakness (es) identified? No

Significant deficiencies identified that are not considered to be material weaknesses? None reported

Internal controls over federal award programs: Unmodified

GALENA PARK INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For the Year Ended August 31, 2018

II. Financial Statement Findings

None reported

III. Federal Award Findings

None reported

GALENA PARK INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2018

Exhibit K-1
Page 1 of 2

NOGA ID/ Pass-Through Entity Identifying Number	Fund	Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Total Expenditures and Indirect Cost
		U.S. DEPARTMENT OF AGRICULTURE		
		Child Nutrition Cluster		
		Pass-Through Texas Department of Agriculture:		
		Noncash assistance:		
	240	<i>National School Lunch Program - USDA Commodities</i>	10.555	\$ 1,131,030
		Total Pass-Through Texas Department of Agriculture		1,131,030
		Pass-Through Texas Education Agency:		
		Cash assistance:		
71401801	240	<i>School Breakfast Program</i>	10.553	4,267,433
71301801	240	<i>National School Lunch Program</i>		

GALENA PARK INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
For the Year Ended August 31, 2018

Exhibit K-1
Page 2 of 2

NOGA ID/ Pass-Through Entity Identifying Number	Fund	Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Total Expenditures and Indirect Cost
		U.S. DEPARTMENT OF EDUCATION (continued)		
18511701101910	289	<i>Restart Hurricane Recovery</i>	84.938A	\$ 1,058,231
51271901	289	<i>Texas Hurricane Emergency Impact Aid for Displaced Students</i>	84.938C	2,091,259

GALENA PARK INDEPENDENT SCHOOL DISTRICT

GALENA PARK INDEPENDENT SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
For the Year Ended August 31, 2018

Note 4 - General Fund Expenditures

Federal awards reported in the general fund are summarized as follows:

Program or source	Amount
E-Rate	\$ 378,343
ROTC	68,579
SHARS	2,579,298
Medicaid Administrative Claiming Program	130,151
Hazard Mitigation Grant Program (HMGP)	205,371
Indirect Costs:	
School Breakfast Program	144,980
National School Lunch Program	307,275
Early Head Start Program	1,014
ESEA, Title I, Part A - Improving Basic Programs	155,249
ESEA, Title I, 1003 School Improvement	4,536
ESEA, Title I, Part C - Migrant	3,300
IDEA, Part B - Formula	

GALENA PARK INDEPENDENT SCHOOL DISTRICT

CORRECTIVE ACTION PLAN

For the Year Ended August 31, 2018

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 state that in an audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan to address each audit finding included in the current year auditor's report.

The Corrective Action Plan for the year ended August 31, 2018 has been prepared to address these requirements.

I. Corrective Action Plan

Not applicable