

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

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2010

WITH

INDEPENDENT AUDITORS' REPORT

WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT NO. 259

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

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**WICHITA PUBLIC SCHOOLS  
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OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

Year Ended June 30, 2010

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

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 (District) as of and for the year ended June 30, 2010, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 16, 2010. We conducted our audit in accordance with 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of 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*.

We noted certain matters that we reported to management in a separate letter dated February 7, 2011.

This report is intended solely for the information and use of the Board of Education, audit committee and management, others within the entity, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than those specified parties.

*Allen, Gibbs & Houlik, L.C.*  
CERTIFIED PUBLIC ACCOUNTANTS

December 16, 2010  
Wichita, Kansas

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH  
OMB CIRCULAR A-133 AND REPORT ON SUPPLEMENTARY  
INFORMATION – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

Compliance

We have audited Wichita Public Schools Unified School District No. 259's (District) compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2010. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

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 OMB Circular A-133, *Audits of State, Local, Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination on the District's compliance with those requirements.

As described in item 2010-1 in the accompanying schedule of findings and questioned costs, the District did not comply with requirements regarding allowable activities, allowable costs, and eligibility that are applicable to its Title I, Part A Cluster (84.010, 84.389). Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. The results of our auditing procedures disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2010-2.

## Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

Our consideration of the internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2010-1 to be a material weakness.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2010-2 to be a significant deficiency.

## Schedule of Expenditures of Federal Awards

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, 2010, and have issued our report thereon dated December 16, 2010. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The District's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the District's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the Board of Education, audit committee and management, others within the entity, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than those specified parties.

*Allen, Gibbs & Houlik, L.C.*  
CERTIFIED PUBLIC ACCOUNTANTS

February 7, 2011, except for the Schedule of  
Expenditures of Federal Awards, as to which  
the date is December 16, 2010.  
Wichita, Kansas



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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2010

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued: Unqualified

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?   X   Yes \_\_\_\_\_ No
- Significant deficiencies identified that are not considered to be material weaknesses?   X   Yes \_\_\_\_\_ None reported

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB *Circular A-133*?   X   Yes \_\_\_\_\_ No

Identification of major programs, and type of auditors’ report issued on compliance for major programs:

<u>CFDA NUMBER</u>	<u>NAME OF FEDERAL PROGRAM</u>	<u>OPINION</u>
84.010 / 84.389	Title I, Part A Cluster: Grants to Local Educational Agencies / ARRA	Qualified
84.027 / 84.173 / 84.391 / 84.392	Special Education Cluster: Grants to States, Preschool Grants / ARRA	Unqualified
84.318 / 84.386	Education Technology State Grants Cluster / ARRA	Unqualified
84.394	State Fiscal Stabilization Fund – ARRA	Unqualified

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2010

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SECTION I – SUMMARY OF AUDITORS' RESULTS

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Dollar threshold used to distinguish  
between type A and type B programs:

\$ 2,841,895

Auditee qualified as low-risk auditee?

Yes  No

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SECTION II – FINANCIAL STATEMENT FINDINGS

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No matters were reported.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2010

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SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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**Finding 2010-1: Title I, Part A Cluster, #84.010 and #84.389, U.S. Department of Education, Kansas Department of Education, Grant Award Year 2009-2010 (Material Weakness)**

**Condition:** Three schools were operated as schoolwide programs when they were instead targeted assistance programs. Therefore, the District did not consider requirements related to targeted assistance programs when implementing internal controls and compliance requirements for allowable activities and costs, or for the determination of eligible children identified by the District as failing, or most at risk of failing to meet the State’s academic achievement standards. The District did not have any policies or procedures in place for evaluating which children had the greatest need for special assistance, and thus would receive Part A services. Therefore, there is a significant deficiency in internal control over compliance, and material noncompliance with the compliance requirements of this program.

**Criteria:** Title I, Section 1115 of ESEA (20 USC 6315), instructional programs for targeted assistance programs should be designed to meet the needs of those students identified as failing, or most at risk of failing, academic achievement standards and who have the greatest need for assistance.

**Questioned Costs:** None specifically identified. However, the District incurred \$394,564 in expenditures for the three targeted assistance program schools in the fiscal year ended June 30, 2010.

**Context:** The District believed that three of its schools were part of the schoolwide program and did not determine until late in the 2010 school year that the Kansas Department of Education had classified these three schools as targeted assistance programs, rather than schoolwide programs. The three schools were operated as schoolwide programs until the District learned they did not qualify as schoolwide programs in April 2010.

**Cause:** The absence of internal controls and instances of noncompliance appear to be the result of a lack of understanding by District personnel of the schools being targeted assistance programs rather than schoolwide programs.

**Effect:** Expenditures were incurred for potentially ineligible activities, and for potentially ineligible children.

**Recommendations:** We recommend the District establish policies and procedures for determining eligible children to be provided services at the targeted assistance program schools, and that policies and procedures be updated to reflect allowable activities and costs under targeted assistance programs.

**Views of Responsible Officials / Planned Corrective Action:**

**Corrective Action:** Beginning the 2010-2011 academic school years, school principals of identified targeted assistance schools met with KSDE Title I support to learn about being a targeted assistance school. The Schools district provided support to the three schools to screen and rank students to be identified for intensive literacy and/or numeracy instruction. For students receiving targeted assistance, schools review student achievement data at least quarterly to monitor progress per targeted assistance regulations.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2010

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SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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**Finding 2010-2: Title I, Part A Cluster, CFDA #84.010 and #84.389, U. S. Department of Education, Kansas Department of Education, All open grant awards (Significant Deficiency)**

**Condition:** The District could not provide evidence that a required suspension and debarment verification check had been performed for one vendor contract. Policies and procedures for conducting verification checks were not known to certain individuals responsible for the approval of contracts and expenditures.

**Criteria:** Regulations contained in 2 CFR 180 restrict the District from contracting with certain parties that are suspended or debarred, or whose principals are suspended or debarred. For covered transactions, the District must verify the vendor is not suspended or debarred. This verification check can be performed by checking the EPLS (Excluding Parties List System), collecting a certification from the delegate agency, or adding a clause or condition to the covered transaction with the vendor that is expected to equal or exceed \$25,000.

**Questioned Costs:** A verification check was performed on the EPLS website, noting that the contractor was not suspended or debarred. However, it is unknown whether verification checks were completed on other covered transactions for which testing was not performed.

**Context:** Testing revealed that for one of two covered transactions tested, the District could not provide support that a verification check had been performed.

**Cause:** The absence of adequate internal controls and instance of noncompliance appears to be the result of inadequate formal procedures, combined with a lack of awareness of the suspension and debarment requirements throughout all personnel involved in the expenditure of Title I, Part A funds.

**Effect:** Failure to perform verification checks on covered transactions could result in expenditures to potentially ineligible vendors.

**Recommendations:** We recommend that the District inform and train all personnel on the policies and procedures for performing required verification checks for suspended or debarred parties as a required step in the formal procurement process.

**Views of Responsible Officials / Planned Corrective Action:**

Corrective Action: Information for required suspension and debarment verification checks is included in grant manager trainings. Potential procedures for checks to occur through a centralized purchase order checking process is being explored.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2010

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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***Financial Statement Findings***

**Finding 2009-1: Calculation of Certain GAAP Adjustments in the Financial Reporting Process (Significant Deficiency)**

Certain summaries or calculations were still required pertaining to the determination of the following GAAP-basis adjustments: a) to record accounts payable, b) to record incurred but not reported health insurance and disability claims, c) to record the environmental liability, d) to record other post-employment benefits, and e) to correctly record the issuance of bonds and refunding of old bonds.

Corrective Action: Management completed 98% of all required summaries and calculations for the determination of the GAAP-basis adjustments. The expectation for the 2010-2011 fiscal year is to complete 100%.

Status: Completed.

**Finding 2009-2: Accounting for Capital Assets (Material Weakness)**

Condition: There is currently no effective process in place to ensure that all capital outlay expenditures related to capital assets have been capitalized as such. Large projects are accounted for and monitored within the Projects and Grants module of the financial system, and other projects are maintained on a work order system. The module and work order system are reviewed to identify capital assets. However, not all expenditures are captured on these two systems, and there is no effective process for review of those remaining expenditures to ensure none are capital in nature. In addition, during our audit procedures, we found that significant projects that had been completed during the year that were still classified as construction in process.

Corrective Action: Management added procedures to review on a quarterly basis all equipment and repair accounts to determine if all assets have been added. Management has also added this procedure for the month of June, to ensure all appropriate assets are included before the close of the year.

Status: Completed.

***Federal Award Findings***

None were reported

WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT NO 259

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2010

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through/Direct Number	Direct Expenditures	Pass through Expenditures
<b><u>U.S. Department of Agriculture:</u></b>				
Pass through from:				
<b><u>Kansas State Department of Education</u></b>				
<i>Child Nutrition Cluster</i>				
School Breakfast Program	10.553	3529-3490 3490 9904	\$	2,478,636
National School Lunch Program				
Cash for Commodities	10.555	3530-3500 3500 9912		1,036,185
Section 4	10.555	3530-3500 3500 9902		11,732,185
Section 11	10.555	3530-3500 3500 9903		
Summer Food Service Program for Children - Food	10.559	3230-3020 3020 9923		240,671
Summer Food Service Program for Children - Sponsor Admin	10.559	3230-3020 3020 9925		
Summer Food Service Program for Children - CFC	10.559	3230-3020 3020 9988		
School Food Summer Program for Children	10.559	3230-3020 R204		
<i>Child Nutrition Cluster Subtotal</i>				15,487,677
Child and Adult Care Food Program				
Cash for Commodities	10.558	3531-3510 3510 9916		340,790
Meal Costs	10.558	3531-3510/9921		
Team Nutrition Grant - Power Panther Pals	10.574	3230-3020 R233		1,019
<i>American Recovery and Reinvestment Act of 2009</i>				
National School Lunch Program - Equipment	10.579	3230-3030 3030 9979		174,987
<b><u>Total U. S. Department of Agriculture</u></b>				<b>16,004,473</b>
<b><u>U.S. Department of Justice:</u></b>				
Pass through from:				
<b><u>Sedgwick County Kansas</u></b>				
Juvenile Justice and Delinquency Prevention_Allocation to States	16.540	USD259 - DMC		12,268
<b><u>Total U.S. Department of Justice</u></b>				<b>12,268</b>
<b><u>U.S. Department of Defense</u></b>				
Direct Program:				
USMC - ROTC & JROTC Training Reimbursements	12.XXX		\$ 2,450	
<b><u>Total U.S. Department of Defense</u></b>				<b>2,450</b>
<b><u>U.S. Department of Labor</u></b>				
Pass through from:				
<b><u>Wichita State University</u></b>				
WIRED Project Lead The Way FY09	17.268			21,291
<b><u>Total U.S. Department of Labor</u></b>				<b>21,291</b>
<b><u>NASA:</u></b>				
Direct Program:				
Aerospace Education Services Program, NASA Explorer Schools - Stucky Middle Sc	43.001	NNM10AA06P	3,700	
<b><u>Total National Aeronautics and Space Administration</u></b>				<b>3,700</b>
<b><u>U.S. Department of Education:</u></b>				
Direct Programs:				
<i>Indian Education Grants to Local Educational Agencies</i>				
Title VII Native American 2009	84.060	S060A082111	30,531	
Title VII Native American 2010	84.060	S060A082111	348,090	
<i>Fund for the Improvement of Education Programs</i>				
Title V Part D - Carol M. White Physical Education Program - Secondary	84.215	Q215F060574	129,822	
Special Ed Earmark - FY2008-2012	84.215	U215K080209	26,218	
Professional Development for Arts Educators	84.351	U351C080059	82,713	
				<b>617,374</b>
Pass through from:				
<b><u>Kansas State Board of Education:</u></b>				

The accompanying notes are an integral part of this schedule.

WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT NO 259

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2010

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through/Direct Number	Direct Expenditures	Pass through Expenditures
<u><i>Title 1 Grants to Local Educational Agencies - Cluster</i></u>				
Title I 2008	84.010	3532-3520 3520		37,027
Title I 2009	84.010	3532-3520 3520		1,465,620
Title I 2010	84.010	3532-3520 3520		16,683,857
Title I School Improvement Section 1000(a) - 2009				
Project Lead The Way	84.010	3233-3040 3040 9954		147,161
Conference Leadership	84.010	3233-3040 U866 9954		880
Elementary and Secondary Tiered Instructional Support	84.010	3233-3040 3040 9954		776,797
Title I School Improvement Section 1003(a) - 2010				
SchoolStat	84.010	3233-3040 3040 9954		110,399
Elementary and Middle School Training	84.010	3233-3040 3040 9954		26,777
Title I Part A - American Recovery and Reinvestment Act of 2009	84.389	3532-3525 3525		7,445,499
<i>Title I, Part A Cluster Subtotal</i>				26,694,017
<u><i>Migrant Education State Grant Program</i></u>				
Title I Migrant 2009	84.011	3537-3570 3570		1,943
Title I Migrant 2010	84.011	3537-3570 3570		201,678
<u><i>Title I Program for Neglected and Delinquent Children</i></u>				
Title I Delinquent 2008	84.013	3233-3040 3040 9930		1,124
Title I Delinquent 2009 - including reallocation funds	84.013	3233-3040 3040 9930		51,430
Title I Delinquent 2010	84.013	3233-3040 3040 9930		474,456
Title I Part D - American Recovery and Reinvestment Act of 2009	84.013	3233-3046 3046 9932		95,729
<u><i>Special Education Cluster (IDEA)</i></u>				
Title VI Part B Pass Thru 2010	84.027	3234-3050/1000		10,705,690
Title VI Part B Continuous Improvement 2010	84.027	32334-3050 3050 5000		351,378
Title VI Part B Administration 2010	84.027	3534-3540 1000 T401		90
Title VI Part B Discretionary 2010	84.027	3534-3540 5000 T402		26,218
Early Childhood Flow-Through 2010	84.173	3535-3550 3550 1000		242,014
Title VI - B Pass Through - American Recovery and Reinvestment Act of 2009	84.391	3234-3055 3055		6,382,695
Title VI - Part B - PreSchool - American Recovery and Reinvestment Act of 2009	84.392	3535-3555 3555		243,470
<i>Special Education Cluster Subtotal</i>				17,951,555
<u><i>Career and Technical Education Basic Grants to States</i></u>				
Carl Perkins Secondary Improvement 2009	84.048	3539-3590 3590 9920		103,859
Carl Perkins Secondary Improvement 2010	84.048	3539-3590 3590 9920		593,297
<u><i>Safe and Drug Free Schools and Communities State Grants</i></u>				
Title IV Part A 2009	84.186	3795-3100 3100 1000		9,309
Title IV Part A 2010	84.186	3795-3100 3100 1000		242,664
<u><i>Education for Homeless Child and Youth</i></u>				
2009	84.196	3592-3070 U862		3,792
2010	84.196	3592-3070 U865 / 3592-3070 U876		118,890
Homeless Child Youth - American Recovery and Reinvestment Act of 2009	84.387	3592-3075 U869		62,356
<i>Education of Homeless Children and Youth Cluster Subtotal</i>				185,038
<u><i>State Grants for Innovative Programs</i></u>				
Title V Part A 2008 - Reallocation Funds	84.298	3533-3530 3530 9901		25,447
<u><i>Education Technology State Grants</i></u>				
Title II Part D Enhancing Education Through Technology - Formula 2009	84.318	3233-3040 3040 9962		70,604
Title II Part D Enhancing Education Through Technology - Formula 2010	84.318	3233-3040 3040 9962		106,557
Title II Part D Technology Rich Classrooms (Anderson)	84.318	3233-3040 3040 9963		121
Title II Part D Technology Rich Classrooms (Clark & L'Ouverture)	84.318	3233-3040 3040 9963		76,738
Title II Part D Formula Funds - American Recovery and Reinvestment Act of 2009	84.386	3233-3044 3044 9964		327,036
Title II Part D Competitive - American Recovery and Reinvestment Act of 2009	84.386	3233-3044 3044 9965		51,096
<i>Educational Technology State Grants Cluster Subtotal</i>				632,152
<u><i>Advanced Placement &amp; Testing Fee Programs</i></u>				
Title I Part G - FY 09 APIP - Teacher Training	84.330	3592-3070 S075		55,847
Title I Part G - FY 10 AP-PSAT Tests	84.330	3592-3070 S075		19,461
Title I Part G - FY 10 International Baccalaureate Exam Fees	84.330	3592-3070 S078		8,056
<u><i>Reading First State Grants</i></u>				
Title I Part B - Original	84.357	3524-3840 3840		194,157
Title I Part B - New Schools	84.357	3524-3840 3840		21,016
Title I Part B - Special Additional Funding FY09	84.357	3524-3840 3840		30,864

The accompanying notes are an integral part of this schedule.

WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT NO 259

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2010

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through/Direct Number	Direct Expenditures	Pass through Expenditures
Title I Part B - Continuation Funding FY10	84.357	3524-3840 3840		333,535
Title III English Language Acquisition Grants 2009	84.365	3522-3820 3820		78,976
Title III English Language Acquisition Grants 2010	84.365	3522-3820 3820		708,555
<i>Mathematics and Science Partnerships</i>				
Title II Part B Math Training - Brooks, Jardine, & Stucky	84.366	3233-3040 3040 9993 N01259		570
Title II Part B Math Training - Park & Spaght	84.366	3233-3040 3040 9993 N07259		122,321
<i>Improving Teacher Quality State Grants</i>				
Title II Part A Teacher Quality 2009	84.367	3526-3860 3860		170,874
Title II Part A Teacher Quality 2010	84.367	3526-3860 3860		2,428,327
Title II Part A Improving Teacher Quality - Teacher Training	84.367	3527-3870 5000 U848		107
State Stabilization Funds (SFSF) - American Recovery and Reinvestment Act of 2009	84.394	5394A090017 / 3790-3790 3790		24,918,474
<b>Sub-Grantee Awards</b>				
Title I Part G - AP - AVID	84.330			1,986
Title II Part C Transition to Teaching 2007-2012	84.350	WSU R3 Teach Year 2 / Year 3		115,672
<b>Total U.S. Department of Education</b>			<b>617,374</b>	<b>76,472,496</b>
<b>U.S. Department of Health and Human Services:</b>				
Pass through from:				
<b>Sedgwick County Kansas</b>				
H1N1 Flu Vaccination Clinics FY10	93.069			50,042
<b>Kansas Department of Education:</b>				
<i>Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems</i>				
2009 Youth Risk Behavior Survey	93.938	3592-3070 R247		295
Teens Hope FY09	93.938	3592-3070 U868		8,802
Coordinated School Health Program	93.938	3592-3070 R215		3,029
<b>Kansas Department of Social and Rehabilitation Services</b>				
Social Services Block Grant - CDC / Latchkey Programs	93.667	None		647,663
<b>Total U.S. Department of Health and Human Services</b>			<b>709,831</b>	
<b>Corporation for National and Community Service:</b>				
Pass through from:				
<b>Kansas Department of Education:</b>				
Learn & Serve - School Based - FY09	94.004	3592-3070 U853		251
AmeriCorps- G.R.A.S.P. 2009	94.006	3592-3070 U854		33,845
AmeriCorps- G.R.A.S.P. 2010	94.006	3592-3070 U855 / 3592-3070 U873		251,555
AmeriCorps - American Recovery and Reinvestment Act of 2009	94.006	3592-3080 U871		95,648
AmeriCorps- Training and Technical Assistance - 2008- Special - PDAT	94.009	3592-3070 U863		2,478
<b>Total Corporation for National and Community Service</b>			<b>383,777</b>	
<b>Federal Emergency Management Agency:</b>				
Pass through from:				
<b>Kansas Department of Emergency Services</b>				
<i>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</i>				
Safe Rooms - Hail Storm FY10	97.036	FEMA-1860-DR-KS		3,410
Safe Rooms - Dunbar Learning Center	97.036	FEMA-DR-1741-KS-0042		5,346
Safe Rooms - Northeast Magnet	97.036	FEMA-DR-1741-KS-0045		7,017
Safe Rooms - Stanley Elementary	97.036	FEMA-DR-1741-KS-0046		13,662
Safe Rooms - Hadley Middle School	97.036	FEMA-DR-1741-KS-0044		21,384
Safe Rooms - East High	97.036	FEMA-DR-1741-KS-0043		46,161
Safe Rooms - Clark Elementary	97.036	FEMA-DR-1741-KS-0040		68,897
Safe Rooms - Cleaveland Elementary	97.036	FEMA-DR-1741-KS-0041		85,415
FEMA Bond Phase I	97.036	FEMA-DR-1699-KS		245,877
			<b>497,169</b>	
Pass through from:				
<b>Kansas State Board of Education:</b>				
2010 - School Preparedness & Emergency Planning Program	97.042	3056-3200 U875		5,000
<b>Total Federal Emergency Management Agency</b>			<b>502,169</b>	
<b>subtotals</b>			<b>\$ 623,524</b>	<b>\$ 94,106,305</b>
<b>TOTAL</b>				<b>\$ 94,729,829</b>

The accompanying notes are an integral part of this schedule.



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

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2010

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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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.