

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

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2011

WITH

INDEPENDENT AUDITORS' REPORT

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2011

WITH

INDEPENDENT AUDITORS' REPORT

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

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

Year Ended June 30, 2011

TABLE OF CONTENTS

	<u>Page</u>
A copy of the Wichita Public Schools Unified School District No. 259 basic financial statements, year ended June 30, 2011, accompanies this report. The independent auditors' report and the basic financial statements are hereby incorporated by reference.	
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 <i>Government Auditing Standards</i>	1 - 2
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 <i>Circular A-133</i> and Report on Supplementary Information – Schedule of Expenditures of Federal Awards	3 - 4
Schedule of Findings and Questioned Costs	5 - 9
Schedule of Expenditures of Federal Awards	10 - 12
Note to Schedule of Expenditures of Federal Awards	13

This is a copy of the District's single audit report reproduced from an electronic file. An original copy of this document is available at the District's office.

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, 2011, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 22, 2011. 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

Management of the District is responsible for establishing and maintaining effective 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 opinion 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting 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 described in the accompanying schedule of findings and questioned costs, we identified a deficiency in internal control over financial reporting that we consider to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness (see Finding 2011-1).

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*.

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 22, 2011
Wichita, Kansas

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL
EFFECT ONEACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCEIN ACCORDANCE WITH
OMB CIRCULAR A-133 ANDREPORT 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, 2011. 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.

In our opinion, 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, 2011. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2011-2.

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 the 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.

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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as item 2011-02. 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.

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, 2011, and have issued our report thereon dated December 22, 2011. 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 29, 2012, except for the Schedule of Expenditures of Federal Awards, as to which the date is December 22, 2011.
Wichita, Kansas

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2011

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued: Unqualified

Internal control over financial reporting:

- Material weaknesses identified? X Yes 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

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	Unqualified
84.027 / 84.173 / 84.391 / 84.392	Special Education Cluster: Grants to States, Preschool Grants / ARRA	Unqualified
84.410	Education Jobs Funds - ARRA	Unqualified
84.367	Title II, Part A, Teacher Quality	Unqualified
97.039	Hazard Mitigation – FEMA	Unqualified
84.394	State Fiscal Stabilization Fund Cluster – ARRA	Unqualified

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2011

SECTION I – SUMMARY OF AUDITORS’ RESULTS

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

\$ 2,857,657

Auditee qualified as low-risk auditee?

Yes No

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2011-1: Accounting for Capital Assets (Material Weakness)

Condition: The District’s management is responsible for the accuracy, completeness, and fairness of data presented in the Comprehensive Annual Financial Report. There were deficiencies in the controls over certain components of the year-end financial reporting process related to capital assets:

- 1) While the District is not expected to undertake special efforts to discover potential impaired assets, the District does not have a process in place to estimate and record the impairment of assets once circumstances that would give rise to the impairment are known to the District.
- 2) There is 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, there is no effective process for review of those remaining expenditures to ensure none are capital in nature, specifically as it relates to “bond supported projects” paid for from the Capital Outlay Fund.

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

Effect: During the audit procedures, we found significant expenditures for “bond supported projects” that had not been identified as meeting the capital asset threshold. In addition, there were significant expenditures in accounts payable that were capital in nature and were not included with construction in process. Additionally, certain analysis, summaries and calculations required to properly record impairment losses were not completed.

Recommendations: We recommend that the District develop procedures and policies to ensure that all capital outlay expenditures are accounted for and identified as capital assets, and that procedures are developed to identify potential impaired assets and calculate the resulting loss when applicable.

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2011**

SECTION II – FINANCIAL STATEMENT FINDINGS

Views of Responsible Officials / Planned Corrective Actions:

- 1) Management agrees with the recommendations and the District's Budgeting department will perform an annual review of all activity related to the District's buildings and evaluate activity for possible impairment in accordance with the Governmental Accounting Standards Board guidance.
- 2) Management agrees with the recommendation and will implement procedures and controls to identify and record bond supported expenditures from the Capital Outlay fund:
 - a. Facilities division will monitor expenditures by purchase order and provide a spreadsheet of all capital outlay fund supported expenditures by project to the Budget and Supply Departments.
 - b. The Budget department will subsequently prepare the entry to reflect construction-in-progress in the Comprehensive Annual Financial Report.
 - c. When the Facilities division receives a substantial completion form for each project, the Supply and Budget departments will be notified.
 - d. The Budget department will move the items from construction-in-progress to the fixed asset system and reflect as such in the Comprehensive Annual Financial Report.

Responsible Party: Ronda Goode, Budget Director
Estimated Completion Date: June 30, 2012

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2011-2: Title II, Part A, Teacher Quality, #84.367; U.S. Department of Education, Kansas Department of Education, Grant Award Years 2010-2011 (Significant Deficiency)

Condition: The District could not provide evidence that required suspension and debarment verification checks had been performed for vendors / contracts.

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 a 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: The expenditure testing revealed that for four covered transactions tested, the District could not provide support that a verification check had been performed.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2011

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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 program.

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: Management agrees with the recommendation and has implemented the following steps as the District's corrective action plan:

- 1) The District will add suspension and debarment contract language that will be included in any contract greater than \$25,000.
- 2) Before any vendor is awarded a purchase order indicating a federal funding source which in the aggregate for the year is \$25,000 or more, the Operations Division will verify through the EPLS website that the vendor is not suspended or debarred.
- 3) The budgeting department will incorporate 2 CFR 180 EPLS training for those who administer federal grant funds.

Responsible Party: Darren Muci, Division Director of Operations
Estimated Completion Date: June 30, 2012

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2011

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Financial Statement Findings

None were reported.

Federal Awards Findings:

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 school wide 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.

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.

Status: Completed.

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.

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.

Status: See current year finding 2011-2.

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2011

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through/Direct Number	Direct Expenditures	Pass through Expenditures
<u>U.S. Department of Agriculture:</u>				
Pass through from:				
<i>Kansas State Department of Education</i>				
<i>Child Nutrition Cluster</i>				
School Breakfast Program	10.553	3529-3490 3490 9904		\$ 2,661,392
Cash for Commodities	10.555	3530-3500 3500 9912		1,105,861
Section 4	10.555	3530-3500 3500 9902		12,278,734
Summer Food Service Program for Children - Food	10.559	3230-3020 3020 9923		333,561
<i>Child Nutrition Cluster Subtotal</i>				16,379,548
Child and Adult Care Food Program				
Cash for Commodities	10.558	3531-3510 3510 9916		240,392
Team Nutrition FY10	10.574	3230-3020 R233		199
Team Nutrition FY11	10.574	3232-3020 R214		306
<i>Total U. S. Department of Agriculture</i>				16,620,445
<u>U.S. Department of Defense</u>				
Direct Program:				
USMC - ROTC & JROTC Training Reimbursements	12.599	CAPSW USMC DFAS	2,234	
<i>Total U.S. Department of Defense</i>				2,234
<u>U.S. Department of Justice:</u>				
Direct Program:				
<i>Sedgwick County Kansas</i>				
Juvenile Justice and Delinquency Prevention_Allocation to States	16.540	USD259 - DMC		3,573
<i>Total U.S. Department of Justice</i>				3,573
<u>U.S. Department of Labor</u>				
Pass through from:				
<i>Wichita State University</i>				
WIRED Project Lead The Way FY09	17.268	WR163440760A20		308,846
<i>Total U.S. Department of Labor</i>				308,846
<u>U.S. Department of Education:</u>				
Direct Programs:				
<i>Indian Education Grants to Local Educational Agencies</i>				
Title VII Native American 2010	84.060	S060A082111	41,936	
Title VII Native American 2011	84.060	S060A102111	342,998	
<i>Fund for the Improvement of Education Programs</i>				
Title V Part C Magnet School Assistance - Mueller Project DREAM	84.165	U165A100061	581,425	
Special Ed Earmark - FY2008-2012	84.215	U215K080209	16,226	
Professional Development for Arts Educators	84.351	U351C080059	98,180	
<i>Total U.S. Department of Education Direct Programs</i>				1,080,765
Pass through from:				
<i>Kansas State Board of Education:</i>				
<i>Title 1 Grants to Local Educational Agencies</i>				
Title I Part A 2009	84.010	3532-3520 3520		59,647
Title I Part A 2010	84.010	3532-3520 3520		2,251,494
Title I Part A 2011	84.010	3532-3520 3520		15,897,332
Title I Distinguished School Award - Dodge Elementary	84.010	46847-CR1100392		2,000
Title I School Improvement Section 1000(a) - 2009				
Elementary and Secondary Tiered Instructional Support	84.010	3233-3040 3040 9954		178,828
Title I School Improvement Section 1000(a) - 2010				
SchoolStat	84.010	3233-3040 3040 9954		205,026
Elementary and Middle School Training	84.010	3233-3040 3040 9954		780,586
Title I School Improvement Section 1000(a) - 2011 - Kansas Learning Network Meetings	84.010	3233-3040 3040 9954		3,000
Title I Part A American Recovery and Reinvestment Act	84.389	3532-3525 3525		9,530,140
<i>Title 1, Part A Cluster Subtotal</i>				28,908,053

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, 2011

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through/Direct Number	Direct Expenditures	Pass through Expenditures
<i><u>Migrant Education State Grant Program</u></i>				
Title I C Migrant 2010	84.011	3537-3570 3570		3,922
Title I C Migrant 2011	84.011	3537-3570 3570		357,210
<i><u>Title I Program for Neglected and Delinquent Children</u></i>				
Title I Delinquent 2009 - including reallocation funds	84.013	3233-3040 3040 9930		756
Title I Delinquent 2010	84.013	3233-3040 3040 9930		7,123
Title I Delinquent 2011	84.013	3233-3040 3040 9930		402,119
Title I Part D American Recovery and Reinvestment Act	84.013	3233-3046 3046 9932		216,241
Title 1, Part D Cluster Subtotal				626,239
<i><u>Special Education Cluster (IDEA)</u></i>				
Title VI Part B Pass Thru 2011	84.027	3234-3050/1000		10,663,420
Title VI Part B Continuous Improvement 2011	84.027	2334-3050 3050 5000		351,381
Early Childhood Flow-Through 2011	84.173	3535-3550 3550 1000		239,671
Title VI - B Pass Through - American Recovery and Reinvestment Act	84.391	3234-3055 3055		6,251,464
Title VI - Part B - PreSchool - American Recovery and Reinvestment Act	84.392	3535-3555 3555		242,414
Special Education Cluster Subtotal				17,748,350
<i><u>Career and Technical Education Basic Grants to States</u></i>				
Carl Perkins Secondary Improvement 2010	84.048	3539-3590 3590 9920		109,290
Carl Perkins Secondary Improvement 2011	84.048	3539-3590 3590 9920		594,424
Career and Technical Education - National Program	84.051	3592-3070 W717		15,341
<i><u>Safe and Drug Free Schools and Communities State Grants</u></i>				
Title IV PartA FY09	84.186	3795-3100 3100 1000		21,087
Title IV PartA FY10	84.186	3795-3100 3100 1000		39,468
<i><u>Education for Homeless Child and Youth</u></i>				
2010 Homeless Child Youth	84.196	3592-3070 U865 / 3592-3070 U876		1,840
2011 Homeless Child Youth	84.196	3592-3070 U883		112,604
NAEHCY Scholarship for Travel	84.196	3592-3070 U883		1,490
Homeless Child Youth American Recovery and Reinvestment Act	84.387	3592-3075 U869		47,964
Education for Homeless Children and Youth Cluster Subtotal				163,898
<i><u>Education Technology State Grants</u></i>				
Title II Part D Formula Funds 2010	84.318	3233-3040 3040 9962		52,561
Title II Part D Formula Funds 2011	84.318	3233-3040 3040 9962		52,040
Title II Part D EETT TRC Clark & L'Overture	84.318	3233-3040 3040 9963		28,000
Title II Part D EETT TRC American Recovery and Reinvestment Act Enterprise	84.386	3233-3044 3044 9965		35,188
Title II Part D American Recovery and Reinvestment Act	84.386	3233-3044 3044 9965		63,642
Education Technology State Grant Cluster Subtotal				231,431
<i><u>Advanced Placement & Testing Fee Programs</u></i>				
Title I Part G APIP FY 09 - Teacher Training	84.330	3592-3070 S082		25,326
Title I Part G PSAT FY 10	84.330	3592-3070 S075		13,703
Title I Part G APIP FY 11 - IB Program Fees	84.330	3592-3070 S085		8,424
Title I Part G - AP - AVID	84.330	3592-3070 S090		17,650
<i><u>Reading First State Grants</u></i>				
Title IB Reading First FY10	84.357	3524 3840 3840		7,143
<i><u>English Language Acquisition Grant</u></i>				
Title III English Language Acquisition Grants 2009	84.365	3522-3820 3820		6,380
Title III English Language Acquisition Grants 2010	84.365	3522-3820 3820		76,645
Title III English Language Acquisition Grants 2011	84.365	3522-3820 3820		513,529
<i><u>Mathematics and Science Partnerships</u></i>				
Title II Part B Math Training - Park & Spaght	84.366	3233-3040 3040 9993 N07259		2,500
Title II Part B Math Training - Cessna & Stanley	85.366	3233-3040 3040 9993		8,754

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, 2011

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through/Direct Number	Direct Expenditures	Pass through Expenditures
<i>Title II Improving Teacher Quality State Grants</i>				
Title II Part A Teacher Quality 2010	84.367	3526-3860 3860		446,441
Title II Part A Teacher Quality 2011	84.367	3526-3860 3860		2,729,955
Title VI - State Assessments	84.369	3520-3800 S984		198
Title I School Improvement 1003(g) American Recovery and Reinvestment Act -Curtis Middle School	84.388A	3233-3042 3042 4388		1,607,039
State Stabilization Funds -- American Recovery and Reinvestment Act	84.394A	5394A090017 / 3790-3790 3790		5,609,375
Education Jobs Fund -- American Recovery and Reinvestment Act	84.410A	3551-3551 3551		9,822,003
Wichita State University				
Title II Part C Transition to Teaching 2007-2012	84.350	WSU R3 Teach Year 3 / 4		70,225
Title II Part C Transition to Teaching - Teacher Quality Prep (TQP)	84.350	Year 1 of 5		257,566
Total U.S. Department of Education			1,080,765	70,041,569
U.S. Department of Health and Human Services:				
Pass through from:				
United Way of the Plains				
Promoting Safe and Stable Families	93.556	CCTF-ECBG-2009-14		17,380
KS Dept. of Social and Rehabilitation Services				
Project SEARCH Grant	93.630	2011G994902 / G-110KSBS17		866
Social Services Block Grant - CDC / Latchkey Programs	93.667	Contract FY2010 - 2011		600,355
Wichita State University				
Family and Community Violence Prevention Program	93.910	700211/R50669		10,006
Kansas Department of Education:				
<i>Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems</i>				
Coordinated School Health Program	93.938	3592-3070 R215		559
Total U.S. Department of Health and Human Services			629,166	
Corporation for National and Community Service:				
Pass through from:				
Kansas Department of Education:				
AmeriCorps- G.R.A.S.P. 2010	94.006	3592-3070 U855		28,605
AmeriCorps- G.R.A.S.P. 2011	94.006	3592-3070 U873		289,079
AmeriCorps American Recovery and Reinvestment Act	94.006	3592-3080 U871		7,624
AmeriCorps- Training and Technical Assistance - 2010- Special - PDAT	94.009	3592-3070 U863 / U885		1,614
Total Corporation for National and Community Service			326,922	
Federal Emergency Management Agency:				
Pass through from:				
Kansas Department of Emergency Services				
<i>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</i>				
FEMA Bond Phase 1	97.039	FEMA-DR-1699-KS		5,091,665
Hazard Mitigation - Hadley Middle School	97.039	FEMA-DR-1741-KS-0044		107
Hazard Mitigation -Dunbar Learning Center	97.039	FEMA-DR-1741-KS-0042		159,978
Hazard Mitigation -Clark Elementary	97.039	FEMA-DR-1741-KS-0040		193,661
Hazard Mitigation -Cleveland Elementary	97.039	FEMA-DR-1741-KS-0041		203,237
Hazard Mitigation -Stanley Elementary	97.039	FEMA-DR-1741-KS-0046		309,426
Hazard Mitigation - East High School	97.039	FEMA-DR-1741-KS-0043		264,905
FEMA Bond Phase 2	97.039	FEMA-DR-1868-KS		18,750
Total Federal Emergency Management Agency			6,241,729	
			subtotals	\$ 1,082,999 \$ 94,172,250
TOTAL				\$ 95,255,249

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, 2011

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.