

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

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2012

WITH

INDEPENDENT AUDITORS' REPORT

WICHITA PUBLIC SCHOOLS
UNIFIED SCHOOL DISTRICT NO. 259

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2012

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

Year Ended June 30, 2012

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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, 2012, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 12, 2012. 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 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 previously. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency in internal control over financial reporting (see finding 2012-1). 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.

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*.

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

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 12, 2012
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, 2012. 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, 2012. However, the results of our auditing procedures disclosed 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 item 2012-2.

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 certain 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 2012-2. *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, 2012, and have issued our report thereon dated December 12, 2012. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the District's financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 12, 2012. 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 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 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 financial statements as a whole.

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

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 11, 2013
Wichita, Kansas

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2012

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? X Yes None reported
- Noncompliance material to financial statements noted? Yes X No

FEDERAL AWARDS

Internal control over major programs:

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

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:

<i>CFDA NUMBER</i>	<i>NAME OF FEDERAL PROGRAM</i>	<i>OPINION</i>
84.010 / 84.389	Title I, Part A Cluster: Grants to Local Educational Agencies / ARRA	Unqualified
10.553 / 10.555 / 10.559	Child Nutrition Cluster	Unqualified
84.377 / 84.388A	Title I, School Improvement Cluster – ARRA	Unqualified
84.367	Title II, Part A, Teacher Quality	Unqualified
84.365	Title III, English Language Acquisition	Unqualified
84.165	Title V, Part C, Magnet School Assistance – Mueller Project DREAM	Unqualified

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2012

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Dollar threshold used to distinguish
between type A and type B programs: \$ 2,088,243

Auditee qualified as low-risk auditee? Yes X No

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2012-1: Accounting for Capital Assets (Significant Deficiency)

Condition: This District’s management is responsible for the accuracy, completeness, and fairness of data presented in the Comprehensive Annual Financial Report, including all disclosures. Currently, there are deficiencies in the controls over certain components of the year-end financial reporting process related to capital assets:

- 1) 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 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 Fund 16, the Capital Outlay Fund.
- 2) During our audit procedures, we found expenditures that were capitalized twice for financial statement purposes due to the timing of recording assets in the financial accounting system. The District staff assisted in determining the assets that were duplicated and that needed to be removed.
- 3) There is currently no effective process in place to ensure that assets that have been replaced have been properly removed from capital assets. Replacement project costs are accumulated through a work order system; however, the asset being replaced is not identified and removed from the asset listing.

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.

Recommendations: We recommend that the District continue to develop procedures and policies to ensure that all capital outlay expenditures are accounted for and identified as capital assets.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2012

SECTION II – FINANCIAL STATEMENT FINDINGS

Views of Responsible Officials / Planned Corrective Actions (unaudited):

- 1) Management agrees with the recommendations and are implementing procedures and controls to identify and record all capital assets:
 - Staff in the Operations Department will review all purchases charged to capital outlay general ledger accounts to ensure that all assets that meet the District's threshold are being capitalized.
 - Operations staff will distribute a list of capitalized assets to a representative of each building in the District. The representatives will review the list for completeness.
 - An improved system has been developed and implemented to verify that all closed work orders that meet the District's threshold are capitalized.
 - Facilities Department staff will add contract costs to outstanding work orders at the time contract payments are processed rather than upon project completion, so the costs will be included in Construction in Process.
 - At year-end, the Budgeting Department will review and record as Construction in Process any outstanding invoices to be paid from the Capital Outlay fund.

- 2) Management agrees with the recommendations, and the Operations Department will implement procedures to assure timely recording of assets in the financial accounting system. In the event of future timing differences, Budgeting Department staff is being trained to identify and eliminate duplications prior to capitalization of assets in the financial statements.

- 3) Management agrees with the recommendations and the listing of all assets in the District's financial system will be distributed annually amongst representatives from each department and school building in the District to review for assets that that have been disposed of or sold or that have become obsolete. Operations staff will then remove the identified assets from the financial system. Additionally, the Facilities Department will perform a monthly review of new work orders involving asset replacements in order to identify any old assets that have been replaced and need to be removed from the financial system.

Responsible Parties: Darren Muci, Division Director of Operations, Julie Hedrick, Division Director of Plant Facilities, and Dee Grunder, Director of Budgeting.

Estimated Completion Date: June 30, 2013

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2012

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding: 2012-02: Significant Deficiency

- **Title I, Part A Cluster, CFDA #s 84.010/84.389, U.S. Department of Education (ARRA), passed through Kansas State Board of Education - All Open Grant Awards**
- **Child Nutrition Cluster, CFDA #s 10.553/10.555/10.559, U.S. Department of Agriculture, passed through Kansas State Board of Education - All Open Grant Awards**
- **Title I, School Improvement Cluster, CFDA #s 84.377/84.388A, U.S. Department of Education(ARRA), passed through Kansas State Board of Education - All Open Grant Awards**
- **Magnet School Assistance Grant, CFDA #84.165, Award U165A100061 2010-2011 and Award U165A100061-11 2011-2012, U.S. Department of Education**

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

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) / SAM (System for Award Management) websites, collecting a certification from the vendor, 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 subsequent verification check was performed on the SAM website, noting that the vendors were 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 audit finding is related to various awards of the above reported programs. The District recently conducted training of program personnel and implemented procedures within their purchasing department to add controls related to the verification of suspended and debarred vendors.

Cause: While the District recently implemented new policies related to training and controls, this is on-going, and due to timing some personnel were missed. In addition, the transactions related to the finding occurred prior to implementing new controls in the purchasing department.

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

Recommendations: We recommend that the District monitor and ensure that the new policies related to training of program personnel, and controls in the purchasing department, are being properly implemented.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2012

Views of Responsible Officials / Planned Corrective Actions (unaudited):

Management agrees with the recommendations and will provide on-going oversight and training to ensure that the procedures and controls that have been developed and implemented are working properly:

- Meetings have been held with managers within the District to instill a better understanding of the requirements.
- The responsibility for performing SAM vendor verifications has been moved from several departments to the Purchasing Department for the purpose of improving accountability.
- For construction-related projects, the Facilities Department has inserted wording in contracts regarding checking for federal debarment or suspension. Additionally, Purchasing and Nutrition Services require a signed certification with bid submissions.
- Continuous on-going training of Purchasing staff has been scheduled.

Responsible Parties: Darren Muci, Division Director of Operations and Julie Hedrick, Division Director of Plant Facilities

Estimated Completion Date: June 30, 2013

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2012

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Financial Statement Findings

Finding:	Summary:	Status:
2011-1	1. Policies and procedures related to impaired assets	Complete
2011-1	2. Policies and procedures related to ensuring that all capital outlay expenditures related to capital assets have been capitalized	In progress - see current year finding 2012-1

Federal Awards Findings

Finding	Summary:	Status:
2011-2	The District could not provide evidence that required suspension and debarment verification checks had been performed for vendors.	In progress - see current year finding 2012-2

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2012

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		\$ 3,049,185
National School Lunch Program				
Cash for Commodities	10.555	3530-3500 3500 9912		1,241,408
Section 4	10.555	3530-3500 3500 9902		13,150,918
Summer Food Service Program for Children - Food	10.559	3230-3020 3020 9923		345,750
Summer Food Service Program for Children - Sponsor Admin	10.559	3230-3020 3020 9925		35,938
Summer Food Service Program for Children - CFC	10.559	3230-3020 3020 9988		1,971
School Food Summer Program for Children	10.559	3230-3020 R204		50
<i>Child Nutrition Cluster Subtotal</i>				17,825,220
Child and Adult Care Food Program				
Cash for Commodities	10.558	3531-3510 3510 9916		227,938
Meal Costs	10.558	3531-3510/9921		3,793
Team Nutrition	10.574	3232-3020 R214 / 3230-3020 R619		5,132
Fresh Fruit & Vegetables Program	10.582	3230-3020 3020 9926		105,062
<i>Total U. S. Department of Agriculture</i>				18,167,145
<u>U.S. Department of Defense</u>				
Direct Program:				
USMC - ROTC & JROTC Training Reimbursements	12.XXX		4,402	
<i>Total U.S. Department of Defense</i>				4,402
<u>U.S. Department of Labor</u>				
Pass through from:				
<i>Wichita State University</i>				
WIRED Project Lead The Way FY09	17.268			12,287
<i>Total U.S. Department of Labor</i>				12,287
<u>U.S. Department of Education:</u>				
Direct Programs:				
<i>Indian Education Grants to Local Educational Agencies</i>				
Title VII Native American 2011	84.060	S060A102111	57,694	
Title VII Native American 2012	84.060	S060A112111	391,840	
<i>Fund for the Improvement of Education Programs</i>				
Title V Part C Magnet School Assistance - Mueller Project DREAM	84.165	U165A100061	620,661	
Special Ed Earmark - FY2008-2012	84.215	U215K080209	19,924	
Professional Development for Arts Educators	84.351	U351C080059	96,321	
				1,186,440
Pass through from:				
<i>Kansas Board of Regents:</i>				
Carl Perkins Matching Funds for RPOS	84.048			7,525
Career Ready Kansas RPOS	84.051			18,809
Career Ready Kansas - American Welding	84.051			6,885
				33,219
<i>Kansas State Board of Education:</i>				
<i>Title 1 Grants to Local Educational Agencies</i>				
Title I Part A 2010	84.010	3532-3520 3520		898,992
Title I Part A 2011	84.010	3532-3520 3520		3,210,771
Title I Part A 2012	84.010	3532-3520 3520		15,209,355
Title I School Improvement Section 1000(a) - 2010				
Elementary and Middle School Training	84.010	3233-3040 3040 9954		44,106
School Improvement 1000(a) Jardine & Truesdell FY12	84.010	3233-3040 3040 9954		185,585
School Improvement 1000(a) Mead & Marshall FY12	84.010	3233-3040 3040 9954		165,983
Title I Part A American Recovery and Reinvestment Act	84.389	3532-3525 3525		2,941,496
				22,656,288

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, 2012

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through/Direct Number	Direct Expenditures	Pass through Expenditures
Title I Delinquent 2011	84.010	3233-3040 3040 9930		188,926
Title I Delinquent 2012	84.010	3233-3040 3040 9930		525,804
Title I Part D American Recovery and Reinvestment Act	84.389	3233-3046 3046 9932		20,745
				<u>735,475</u>
Title 1, Part A Cluster Subtotal				
<u>23,391,763</u>				
<u>Migrant Education State Grant Program</u>				
Title I C Migrant 2011	84.011	3537-3570 3570		21,840
Title I C Migrant 2012	84.011	3537-3570 3570		273,758
<u>Special Education Cluster (IDEA)</u>				
Title VI Part B Pass Thru 2011	84.027	3234-3050/1000		2,180,000
Title VI Part B Pass Thru 2012 - Non-Public	84.027	3234-3050/1000		147,012
Title VI Part B Pass Thru 2012	84.027	3234-3050/1000		8,275,079
Title VI Part B Continuous Improvement 2012	84.027	32334-3050 3050 5000		351,381
Early Childhood Flow-Through 2012 - Non-Public	84.173	3535-3550 3550 1000		2,988
Early Childhood Flow-Through 2012	84.173	3535-3550 3550 1000		237,418
				<u>11,193,878</u>
Special Education Cluster Subtotal				
<u>Career and Technical Education Basic Grants to States</u>				
Carl Perkins Secondary Improvement 2011	84.048	3539-3590 3590 9920		93,534
Carl Perkins Secondary Improvement 2012	84.048	3539-3590 3590 9920		404,358
Perkins Reserve-(CRK)	84.048	3539-3590 3590 9948		19,500
Career Ready Kansas RPOS	84.051	3592-3070 W717		36,659
Carl Perkins - Tech-Prep Education	84.243	3240-3060 3060 9965		86,057
<u>Safe and Drug Free Schools and Communities State Grants</u>				
Title IV Part A FY10 & Reallocation Funds	84.186	3795-3100 3100 1000		229,189
<u>Education for Homeless Child and Youth</u>				
2011 Homeless Child Youth	84.196	3592-3070 U876 / 3592-3070 U883		13,126
2012 Homeless Child Youth	84.196	3592-3070 U887		111,217
Homeless Child Youth American Recovery and Reinvestment Act	84.387	3592-3075 U869		15,806
				<u>140,149</u>
Education for Homeless Children and Youth Cluster Subtotal				
<u>Education Technology State Grants</u>				
Title II Part D Formula Funds 2010	84.318	3233-3040 3040 9962		36,964
Title II Part D Formula Funds 2011	84.318	3233-3040 3040 9962		6,288
Title II Part D EETT TRC Clark & L'Ouverture	84.318	3233-3040 3040 9963		1,278
Title II Part D EETT TRC Enterprise	84.318	3233-3040 3040 9963		27,818
Title II Part D EETT TRC Franklin	84.318	3233-3040 3040 9963		67,250
Title II Part D EETT TRC American Recovery and Reinvestment Act Enterprise	84.386	3233-3044 3044 9965		20,309
Title II Part D American Recovery and Reinvestment Act	84.386	3233-3044 3044 9965		135,810
				<u>295,717</u>
Education Technology State Grant Cluster Subtotal				
<u>Advanced Placement & Testing Fee Programs</u>				
Title I Part G PSAT FY 10	84.330	3592-3070 S075		11
Title I Part G - AP	84.330	3592-3070 S090		36,906
Title I Part G PSAT FY11	84.330	3592-3070 S082		16,812
Title III English Language Acquisition Grants 2010	84.365	3522-3820 3820		5,132
Title III English Language Acquisition Grants 2011	84.365	3522-3820 3820		193,635
Title III English Language Acquisition Grants 2012	84.365	3522-3820 3820		573,368
<u>Mathematics and Science Partnerships</u>				
Title II Part B Math Training - Cessna & Stanley	85.366	3233-3040 3040 9993		127,631
<u>Title II Improving Teacher Quality State Grants</u>				
Title II Part A Teacher Quality 2010	84.367	3526-3860 3860		287,350
Title II Part A Teacher Quality 2011	84.367	3526-3860 3860		302,345
Title II Part A Teacher Quality 2012	84.367	3526-3860 3860		2,350,649
Title II Part A Improving Teacher Quality - Teacher Training	84.367	3527-3870 5000 U848		107

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, 2012

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through/Direct Number	Direct Expenditures	Pass through Expenditures
Title VI, Part A, Subpart 1, Section 6111 - State Assessments	84.369	3520-3800 S984		792
Title I Part E , Section 1502 - Striving Readers Comp. Literacy State Formula Grant	84.371	3233-3040 S319		102
<i>School Improvement Grants Cluster</i>				
Title I School Improvement 1003(g) - six school cluster	84.377	3233-3040 3040 9977		441,041
Title I School Improvement 1003(g) - Pleasant Valley Middle School	84.377	3532-3520 3520		761,725
Title I School Improvement 1003(g) American Recovery and Reinvestment Act -Curtis Middle School	84.388A	3233-3042 3042 4388		2,023,030
Education Jobs Fund - American Recovery and Reinvestment Act	84.410A	3551-3551 3551		145,094
Wichita State University				
Title II Part C Transition to Teaching 2007-2012	84.350	WSU R3 Teach - Final Yr		70,225
Title II Part C Transition to Teaching - Teacher Quality Prep (TQP)	84.350	Year 2 of 5		343,898
Total U.S. Department of Education			1,186,440	43,899,474
U.S. Department of Health and Human Services:				
Pass through from:				
Sedgwick County:				
Affordable Care Act (ACA) Personal Responsibility Education Program - PREP	93.092	Yr 1 Contract - PREP		49,360
United Way of the Plains:				
2010 Promoting Safe & Stable Families	93.556	CCTF-ECBG-2009-14		1,036
2011 Promoting Safe & Stable Families	93.556	CCTF-ECBG-2010		519
2012 Promoting Safe & Stable Families	93.556	CCTF-ECBG-2011		15,291
KS Dept. of Social and Rehabilitation Services				
Project SEARCH Grant	93.630	2011G994902 / G-110KSBS17		6,899
Social Services Block Grant - CDC / Latchkey Programs	93.667	Contract FY2011 - 2012		566,257
Wichita State University				
Family and Community Violence Prevention Program - Youth Empowerment Implementation Program	93.910	700211/R50669		12,576
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		30
Total U.S. Department of Health and Human Services			-	651,968
Corporation for National and Community Service:				
Pass through from:				
Kansas Department of Education:				
AmeriCorps- G.R.A.S.P. 2011	94.006	3592-3070 U873		27,304
AmeriCorps- Training and Technical Assistance - 2010- Special - PDAT	94.009	3592-3070 U863		448
Total Corporation for National and Community Service			-	27,752
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		2,283,469
Hazard Mitigation - Hadley Middle School	97.039	FEMA-DR-1741-KS-0044		553,158
Hazard Mitigation -Dunbar Learning Center	97.039	FEMA-DR-1741-KS-0042		379
Hazard Mitigation -Anderson Elementary	97.039	FEMA-DR-1741-KS-0038		542,750
Hazard Mitigation -Cleveland Elementary	97.039	FEMA-DR-1741-KS-0041		658
Hazard Mitigation -Stanley Elementary	97.039	FEMA-DR-1741-KS-0046		36,923
Hazard Mitigation - East High School	97.039	FEMA-DR-1741-KS-0043		954,913
FEMA Bond Phase 2	97.039	FEMA-DR-1868-KS		1,091,515
Hazard Mitigation - Chisholm Trail Elementary	97.039	FEMA-DR-1932-KS-0004		72,218
Hazard Mitigation - Disaster Relief - Colvin Elementary Tornado Damage	97.039	4063 PW58		122,649
Total Federal Emergency Management Agency			-	5,658,632
			subtotals	\$ 1,190,842 \$ 68,417,258
TOTAL				\$ 69,608,100

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, 2012

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.