

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

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2013

WITH

INDEPENDENT AUDITOR'S REPORTS

WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT NO. 259

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2013

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UNIFIED SCHOOL DISTRICT NO. 259**

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

Year Ended June 30, 2013

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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wichita Public Schools Unified School District No. 259 (District) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 12, 2013.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency (see finding 2013-001).

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **District's Response to Finding**

The District's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

December 12, 2013  
Wichita, Kansas

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY OMB CIRCULAR A-133

Independent Auditor's Report

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

**Report on Compliance for Each Major Federal Program**

We have audited Wichita Public Schools Unified School District No. 259's (District) compliance with the types of compliance requirements described in the *OMB 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, 2013. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 on compliance for each major federal program. However, our audit does not provide a legal determination on the District's compliance.

***Opinion of Each Major Federal Program***

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

## **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, 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 2013-002. Our opinion on each major federal program is not modified with respect to these matters.

The District's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## **Report on Internal Control over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that are not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2013-002 that we consider to be a significant deficiency.

The District's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and; accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

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, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 12, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 12, 2013. 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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

January 3, 2014  
Wichita, Kansas



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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2013

SECTION I – SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued: Unmodified

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	Unmodified
10.553 / 10.555 / 10.559	Child Nutrition Cluster	Unmodified
84.377 / 84.388A	Title I, School Improvement Cluster – ARRA	Unmodified
84.165	Title V, Part C, Magnet School Assistance – Mueller Project DREAM	Unmodified
93.667	Social Services Block Grant – CDC / Latchkey Programs	Unmodified

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2013

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SECTION I – SUMMARY OF AUDITOR'S RESULTS

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Dollar threshold used to distinguish  
between type A and type B programs: \$ 1,914,413

Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes   X   No

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SECTION II – FINANCIAL STATEMENT FINDINGS

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**Finding 2013-001: 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) During our audit procedures, we encountered difficulties in reconciling beginning capital assets from the prior year report to the financial accounting system.
- 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.

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

**Effect:** During the audit procedures, we encountered significant difficulties in reconciling beginning capital assets from the prior year report to the financial accounting system. In addition, there were significant expenditures in accounts payable that were capitalized twice for financial statement purposes due to the timing of recording assets in the financial accounting system.

**Recommendations:** We recommend that the District continue to develop procedures and policies to ensure that all capital assets are properly reconciled and reported within the financial statements.

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

- 1) Management agrees with the recommendation. Budgeting Department staff is being trained to properly reconcile beginning capital assets from the prior year financial statements to the financial accounting system.
- 2) Management agrees with the recommendation, and the Operations, Facilities, and Information Services and Technology Departments will work to improve 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.

**Responsible Parties:** Dee Grunder, Director of Budgeting; Darren Muci, Division Director of Operations; Cathy Barbieri, Chief Information Officer; Julie Hedrick, Division Director of Plant Facilities.

**Estimated Completion Date:** June 30, 2014

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2013

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SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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**Finding: 2013-002: 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**

**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.

**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 were developed and implemented during FY 2013 are working properly. All of the transactions related to the finding were prior to the District's implementation of additional controls and staff training. Meetings and training have been held with managers within the District to ensure an understanding of the requirements. Continuous on-going training of Purchasing Department staff has been scheduled. Additionally, the District is researching customization of the Purchasing software to add a new field to the vendor master record for the SAM verification expiration date, which will disallow generation of a new purchase order if the verification check has expired.

**Responsible Party:** Darren Muci, Division Director of Operations.

**Estimated Completion Date:** June 30, 2014

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2013

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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**Financial Statement Findings**

Finding:	Summary:	Status:
2012-1	1. Policies and procedures related to ensuring that all capital outlay expenditures related to capital assets have been capitalized, and that capital asset records have been properly reconciled for all activity.	In progress - see current year finding 2013-001

**Federal Awards Findings**

Finding	Summary:	Status:
2012-2	The District could not provide evidence that required suspension and debarment verification checks had been performed for vendors.	In progress - see current year finding 2013-002

WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT NO 259

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For Year Ended June 30, 2013

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>				
Direct Program:				
Team Nutrition Grants - Healthier US Schools Challenge	10.574	101036150814111	\$ 13,000	
Pass through from:				
<b><i>Kansas State Department of Education</i></b>				
<i>Child Nutrition Cluster</i>				
School Breakfast Program	10.553	3529-3490 3490 9904		\$ 3,235,487
National School Lunch Program				
Cash for Commodities	10.555	3530-3500 3500 9912		1,214,170
Section 4	10.555	3530-3500 3500 9902		13,396,683
Section 11	10.555	3530-3500 3500 9903		126,532
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>				<u>18,356,581</u>
Child and Adult Care Food Program				
Cash for Commodities	10.558	3531-3510 3510 9916		3,662
Meal Costs	10.558	3531-3510/9921		224,175
Team Nutrition Grants	10.574	3232-3020 R214 / 3230-3020 R619 / 3230-3020 R634		4,430
Child Nutrition Discretionary Grants Limited - Child Care Wellness Grant	10.579	3230-3020 R003		800
Fresh Fruit & Vegetables Program FY13	10.582	3230-3020 3020 9926		413,659
<b><i>Total U. S. Department of Agriculture</i></b>			<u>13,000</u>	<u>19,003,307</u>
<b><u>U.S. Department of Defense</u></b>				
Direct Program:				
USMC - ROTC & JROTC Training Reimbursements	12.XXX		1,536	
<b><i>Total U.S. Department of Defense</i></b>			<u>1,536</u>	
<b><u>U.S. Department of Labor</u></b>				
Pass through from:				
<b><i>Wichita State University</i></b>				
H-1B Job Training Grants - WIRED Project Lead The Way FY09	17.268			7,148
<b><i>Total U.S. Department of Labor</i></b>				<u>7,148</u>
<b><u>U.S. Department of Education:</u></b>				
Direct Programs:				
<i>Indian Education Grants to Local Educational Agencies</i>				
Title VII Native American 2012	84.060	S060A102111	28,947	
Title VII Native American 2013	84.060	S060A112111	351,857	
<i>Fund for the Improvement of Education Programs</i>				
Title V Part C Magnet School Assistance - Mueller Project DREAM	84.165	U165A100061	472,171	
Special Ed Earmark - FY2008-2012	84.215	U215K080209	20,757	
Professional Development for Arts Educators	84.351	U351C080059	60,911	
			<u>934,643</u>	
Pass through from:				
<b><i>Kansas Board of Regents: Career and Technical Educations</i></b>				
Basic Grants to States - Carl Perkins Matching Funds for RPOS FY12	84.048			3,475
Basic Grants to States - Carl Perkins Matching Funds for RPOS FY13	84.048			17,450
National Programs - Career Ready Kansas RPOS	84.051			37,191
National Programs - Career Ready Kansas - American Welding	84.051			3,345
National Programs - KBOR Manhattan Conference FY13	84.051			1,064
National Programs - KBOR MSC Training FY12	84.051			11,661
National Programs - KBOR Professional Development FY13	84.051			14,808
				<u>88,994</u>
<b><i>Kansas State Board of Education:</i></b>				
<i>Title 1 Grants to Local Educational Agencies</i>				
Title I Part A 2011	84.010	3532-3520 3520		1,326,708
Title I Part A 2012	84.010	3532-3520 3520		5,009,401
Title I Part A 2013	84.010	3532-3520 3520		17,652,652
Title I School Improvement Section 1000(a)				

The accompanying notes are an integral part of this schedule.

WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT NO 259

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For Year Ended June 30, 2013

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through/Direct Number	Direct Expenditures	Pass through Expenditures
School Improvement 1000(a) Reallocation FY11	84.010	3233-3040 3040 9954		\$ 251,550
School Improvement 1000(a) Mead & Marshall FY12	84.010	3233-3040 3040 9954		19,222
School Improvement 1000(a) FY13	84.010	3233-3040 3040 9954		871,098
Title I Delinquent 2011	84.010	3233-3040 3040 9930		8,863
Title I Delinquent 2012	84.010	3233-3040 3040 9930		59,432
Title I Delinquent 2013	84.010	3233-3040 3040 9930		465,375
Title I Part D American Recovery and Reinvestment Act - FY10 Reallocation	84.389	3233-3046 3046 9932		45,513
<b><i>Title 1, Parts A / D Cluster Subtotal</i></b>				<b>25,709,814</b>
<b><i>Migrant Education State Grant Program</i></b>				
Title I C Migrant 2012	84.011	3537-3570 3570		1,442
Title I C Migrant 2013	84.011	3537-3570 3570		274,453
<b><i>Special Education Cluster (IDEA)</i></b>				
EHC Flow Through 3-21 PRIVATE SCHOOL PS - FY 12	84.027	3234-3050 3050 1000		35,552
Title VI Part B Pass Thru 2012	84.027	3234-3050/1000		2,197,872
Title VI Part B Pass Thru 2013	84.027	3234-3050/1000		3,814,005
Title VI Part B Continuous Improvement 2013	84.027	32334-3050 3050 5000		351,381
Early Childhood 3-5 PRIVATE SCHOOL PS - FY12	84.173	3535-3550 3550 1000		701
Early Childhood Flow-Through 2013	84.173	3535-3550 3550 1000		183,657
<b><i>Special Education Cluster Subtotal</i></b>				<b>6,583,168</b>
<b><i>Career and Technical Education Basic Grants to States</i></b>				
Carl Perkins Secondary Improvement 2012	84.048	3539-3590 3590 9920		113,518
Carl Perkins Secondary Improvement 2013	84.048	3539-3590 3590 9920		537,587
<b><i>Safe and Drug Free Schools and Communities National Programs</i></b>				
Title IV PartA FY13 - Safe and Supportive Schools - West High	84.184	3799-3110 F098		41,250
<b><i>Education for Homeless Children and Youth</i></b>				
2012 Homeless Child Youth	84.196	3592-3070 U887		18,378
2013 Homeless Child Youth	84.196	3592-3070 U890		89,626
2012 Homeless Child Youth / Reallocation Funds	84.196	3592-3070 U887		15,548
<b><i>Education for Homeless Children and Youth Cluster Subtotal</i></b>				<b>123,552</b>
<b><i>Twenty-First Century Community Learning Centers</i></b>				
Title IV Part B - After School Program	84.287	3799-3110 F098		74,975
<b><i>Education Technology State Grants</i></b>				
Title II Part D Formula Funds 2011	84.318	3233-3040 3040 9962		10,839
<b><i>Education Technology State Grant Cluster Subtotal</i></b>				<b>10,839</b>
<b><i>Advanced Placement &amp; Testing Fee Programs</i></b>				
Title I Part G PSAT FY 10	84.330	3592-3070 S075		4,114
Title I Part G PSAT FY11	84.330	3592-3070 S082		7,426
Title III English Language Acquisition State Grants 2011	84.365	3522-3820 3820		8,572
Title III English Language Acquisition State Grants 2012	84.365	3522-3820 3820		108,884
Title III English Language Acquisition State Grants 2013	84.365	3522-3820 3820		741,375
<b><i>Mathematics and Science Partnerships</i></b>				
Title II Part B Math Training - Cessna & Stanley	85.366	3233-3040 3040 9993		116,683
<b><i>Title II Improving Teacher Quality State Grants</i></b>				
Title II Part A Teacher Quality 2011	84.367	3526-3860 3860		108,885
Title II Part A Teacher Quality 2012	84.367	3526-3860 3860		281,541
Title II Part A Teacher Quality 2013	84.367	3526-3860 3860		2,574,874
Title VI, Part A, Subpart 1, Section 6111 - State Assessments	84.369	3520-3800 S984		504
Title I School Improvement Grants 1003(g) Reallocation FY12	84.377	3233-3040 3040 9977		40,563
Title I School Improvement Grants 1003(g) - Pleasant Valley Middle School	84.377	3233-3040 3040 9977		642,613
Title I School Improvement 1003(g) American Recovery and Reinvestment Act -Curtis Middle School	84.388A	3233-3042 3042 4388		1,945,972
<b><i>Wichita State University</i></b>				
Title II Part C Transition to Teaching - Teacher Quality Prep (TQP)	84.350	Years 3 & 4 of 5		372,679
<b><i>Total U.S. Department of Education</i></b>			<b>934,643</b>	<b>40,514,277</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

For Year Ended June 30, 2013

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through/Direct Number	Direct Expenditures	Pass through Expenditures
<b>U.S. Department of Health and Human Services:</b>				
Direct Program:				
<i>Office of Human Resources and Services Administration</i>				
Affordable Care Act Grants (ACA) for School-Based Health Center - Gardiner Elementary	93.501	C12CS22012	\$ 227,060	
Pass through from:				
<b>Sedgwick County:</b>				
Affordable Care Act (ACA) Personal Responsibility Education Program - PREP	93.092	Yr 2 Contract - PREP	\$	49,360
Affordable Care Act (ACA) Grants for School-Based Health Center - Cloud Elementary	93.501	C12CS1815		137,470
<b>GraceMed</b>				
Affordable Care Act (ACA) Grants for School-Based Health Center - Dodge Elementary	93.501	C12CS21816		500,000
<b>United Way of the Plains:</b>				
2012 Promoting Safe and Stable Families	93.556	CCTF-ECBG-2011		14,032
<b>KS Dept. of Social and Rehabilitation Services</b>				
Developmental Disabilities Basic Support Grants - Project SEARCH Grant	93.630	2011G994902 / G-110KSBS17		736
Social Services Block Grant - CDC / Latchkey Programs	93.667	Contract FY2012 - 2013		610,601
<b>Wichita State University</b>				
Family and Community Violence Prevention Program-Youth Empowerment Implementation Program	93.910	700211/R50669		6,380
<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>				
Coordinated School Health Program	93.938	3592-3070 R215		163
<b>Total U.S. Department of Health and Human Services</b>			<b>227,060</b>	<b>1,318,742</b>
<b>Corporation for National and Community Service:</b>				
Pass through from:				
<b>Kansas Department of Education:</b>				
AmeriCorps- Training and Technical Assistance - 2010- Special - PDAT	94.009	3592-3070 U863		622
<b>Total Corporation for National and Community Service</b>			-	<b>622</b>
<b>Federal Emergency Management Agency:</b>				
Pass through from:				
<b>KS Dept. of Emergency Services</b>				
<i>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</i>				
FEMA Bond Phase 1	97.039	FEMA-DR-1699-KS		452,703
Hazard Mitigation - Minneha Elementary	97.039	FEMA-PDMC-07-KS-2012		447,341
Hazard Mitigation - Anderson Elementary	97.039	FEMA-DR-1741-KS-0038		113,009
Hazard Mitigation - East High School	97.039	FEMA-DR-1741-KS-0043		42,139
FEMA Bond Phase 2	97.039	FEMA-DR-1868-KS		60,892
Hazard Mitigation - Chisholm Trail Elementary	97.039	FEMA-DR-1932-KS-0004		390,520
Hazard Mitigation - Disaster Relief	97.039	4063 PW58		286,812
<b>Total Federal Emergency Management Agency</b>			-	<b>1,793,416</b>
<b>subtotals</b>			<b>\$ 1,176,239</b>	<b>\$ 62,637,512</b>
<b>TOTAL</b>				<b>\$ 63,813,751</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, 2013

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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.