

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

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2014

WITH

INDEPENDENT AUDITOR'S REPORTS

WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT NO. 259

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YEAR ENDED JUNE 30, 2014

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OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

Year Ended June 30, 2014

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*This is a copy of the District's annual financial statements reproduced from an electronic file. An original copy of this document is available at the District's office.*

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, 2014, 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 11, 2014.

**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. 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.

## **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*.

## **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 11, 2014  
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, 2014. 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, 2014.

## **Other Matters**

The results of our auditing procedures disclosed instances 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 items 2014-001 and 2014-002. Our opinion on each major federal program is not modified with respect to these matters.

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

## **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 were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2014-001 and 2014-002 that we consider to be a significant deficiencies.

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

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, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 11, 2014, 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 11, 2014. 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.C.*  
CERTIFIED PUBLIC ACCOUNTANTS

December 18, 2014  
Wichita, Kansas



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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2014

SECTION I – SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's 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? \_\_\_\_\_ 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 auditor's report issued on compliance for major programs:

<u>CFDA NUMBER</u>	<u>NAME OF FEDERAL PROGRAM</u>	<u>OPINION</u>
84.010	Title I, Part A: Grants to Local Educational Agencies	Unmodified
10.553 / 10.555 / 10.559	Child Nutrition Cluster	Unmodified
84.027 / 84.173	Special Education – Grants to States / Preschool	Unmodified
84.287	Title IV, Part B, 21 <sup>st</sup> Century Community Learning Centers – After School Program	Unmodified

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2014

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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: \$ 1,926,327

Auditee qualified as low-risk auditee?  X  Yes     No

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SECTION II – FINANCIAL STATEMENT FINDINGS

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None reported.

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SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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**Finding 2014-001: Significant Deficiency**

**Child Nutrition Cluster, CFDA #s 10.553 / 10.555 / 10.559, U.S. Department of Agriculture, passed through Kansas State Department of Education - All Open Grant Awards**

**Condition:** The District could not provide evidence that eligibility requirements were met for one household tested.

**Criteria:** The eligibility requirements for children participating in the program are set forth in 7 CFR section 245. The District can receive household applications via hard copy or web submission.

**Questioned Costs:** Unknown.

**Context:** The District was unable to locate one household application out of 60 tested.

**Cause:** Program personnel were aware of the eligibility requirements. The item noted was from a web-based application; the District could not locate a copy of the application.

**Effect:** Failure to obtain / retain eligibility documentation could result in support to a potentially ineligible household.

**Recommendations:** We recommend the District evaluate the online application system to determine if applications can be backed up or otherwise saved for retrieval later.

**Views of Responsible Officials / Planned Corrective Actions (unaudited):** The Nutrition Services Department will implement a process of backing up on-line applications before the rollover to a new school year. This item has been added to the list of tasks to be performed annually prior to the rollover.

**Responsible Party:** Karen Hanson; Supervisor, Financial Services and Technology Operations

**Estimated Completion Date:** December 15, 2014

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2014**

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**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

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**Finding 2014-002: Significant Deficiency**

**Special Education, CFDA #s 84.027 / 84.173, U.S. Department of Education, passed through Kansas State Department of Education - All Open Grant Awards**

**Condition:** During testing of expenditures as allowable costs, we noted one employee that had supplemental pay charged to the special education program; however, supporting documentation indicated the employee's pay should have been charged to a non-federal program.

**Criteria:** OMB Circular A-87, Appendix B, Paragraph 8.h. outlines the standards for required documentation in support of salary and wage expenditures. Such documentation was not located for the employee in question; budget information from the payroll system indicated the employee's time should have been coded to a non-federal general ledger account code.

**Questioned Costs:** The total salary and fringe benefit expenditures coded to the federal grant award for this employee were approximately \$6,500 for the fiscal year ended June 30, 2014.

**Context:** Federally funded grant awards are set up within the District's general ledger under specific project account codes. For the special education federal awards, total expenditures posted to these account codes exceed the amount the District is reimbursed for under the federal award. Therefore, while documentation did not support the above expenditures as an allowable cost to the federal award, total expenditures incurred for the special education program were in excess of the amount reimbursed under the federal award.

**Cause:** A default general ledger account number used within the accounting system to post activity resulted in charges for supplemental pay for the employee being posted incorrectly.

**Effect:** Salary and fringe benefits incurred for this employee may not be allowed as a cost to the federal award.

**Recommendations:** We recommend that salary expenditures charged to the special education program be periodically compared to salary certifications, budget allocations or other documentation to ensure costs are being coded to the correct project account codes.

**Views of Responsible Officials / Planned Corrective Actions (unaudited):** Management agrees with the recommendation. A default general ledger account string that was established in a previous year for this supplemental pay item has been removed and will no longer override the manually entered account string. Additionally, Special Education personnel will review general ledger payroll postings on a monthly basis to confirm that all charges are posted correctly.

**Responsible Party:** Neil Guthrie, Assistant Superintendent of Student Support Services

**Estimated Completion Date:** December 31, 2014

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2014

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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**Financial Statement Findings**

Finding:	Summary:	Status:
2013-001	Difficulties were encountered in reconciling certain capital assets records; and duplications were noted where some expenditures were capitalized twice.	Budgeting Department staff is being trained to properly reconcile beginning capital assets from the prior year financial statements to the financial accounting system.  Completed in fiscal 2014.

**Federal Awards Findings**

Finding	Summary:	Status:
2013-002	The District could not provide evidence that required suspension and debarment verification checks had been performed for vendors.	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.  Completed in fiscal 2014.

WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT NO 259

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For Year Ended June 30, 2014

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 Agriculture:</b>				
Pass through from:				
<i>Kansas State Department of Education</i>				
<i>Child Nutrition Cluster</i>				
School Breakfast Program	10.553	3529-3490 3490 9904		3,483,624
National School Lunch Program				
Cash for Commodities	10.555	3530-3500 3500 9912		1,266,687
Section 4	10.555	3530-3500 3500 9902		14,113,435
Section 11	10.555	3530-3500 3500 9903		185,695
Summer Food Service Program for Children - Food	10.559	3230-3020 3020 9923		377,207
Summer Food Service Program for Children - Sponsor Admin	10.559	3230-3020 3020 9925		39,477
Summer Food Service Program for Children - CFC	10.559	3230-3020 3020 9988		2,199
Summer Food Service Program for Children	10.559	3230-3020 R204		50
		<i>Child Nutrition Cluster Subtotal</i>		<u>19,468,374</u>
Child and Adult Care Food Program				
Cash for Commodities	10.558	3531-3510 3510 9916		4,040
Meal Costs	10.558	3531-3510 3510 9921		242,565
State Administrative Expenses for Child Nutrition	10.560	3230-3020 R201		305
Team Nutrition	10.574	3230-3020 R211 & 3230-3020 R619 & 3230-3020 R634 & 57287 CR1200608 & 3230-3020 R648		1,330
Child Nutrition Discretionary Grants Limited Availability - Child Care Wellness Grant	10.579	3230-3020 R003		1,650
Fresh Fruit and Vegetable Program FY14	10.582	3230-3020 3020 9926		530,534
				<u>-</u>
<b>Total U. S. Department of Agriculture</b>				<b><u>20,248,798</u></b>
<b>U.S. Department of Defense</b>				
Direct Program:				
USMC - ROTC & JROTC Training Reimbursements	12.XXX	TRNGMX08	1,034	
			<u>1,034</u>	
<b>Total U.S. Department of Defense</b>				<b><u>1,034</u></b>
<b>U.S. Department of Labor</b>				
Pass through from:				
<i>Wichita State University</i>				
H-1B Job Training Grants - Project Lead The Way new course implementations for McAuliffe	17.268	V1413318		1,300
				<u>-</u>
<b>Total U.S. Department of Labor</b>				<b><u>1,300</u></b>
<b>U.S. Department of Education:</b>				
Direct Programs:				
Indian Education_Grants to Local Educational Agencies 2013	84.060	S060A122111	22,037	
Indian Education_Grants to Local Educational Agencies 2014	84.060	S060A132111	266,946	
<i>Fund for the Improvement of Education Programs</i>				
Title V Part C Magnet School Assistance - Mueller Project DREAM	84.165	U165A100061	435,706	
Title V Part C Magnet School Assistance Program - Project DISCOVER	84.165	U165A130009	1,273,129	
Special Ed Earmark - FY2008-2012	84.215	U215K080209	262	
Arts in Education - Professional Development for Arts Educators	84.351	U351C080059	250	
			<u>1,998,330</u>	
Pass through from:				
<b>Kansas Board of Regents:</b>				
Career and Technical Education - Basic Grants to States - KBOR Salary Funding - RPOS	84.048	Basic Grant FY13		109,613
Career and Technical Education - National Programs - KBOR Manhattan Conference FY13	84.051	RPOS 09 14 2012		62
Career and Technical Education - National Programs - KBOR Professional Development FY13	84.051	Basic Grant FY13		<u>20,999</u>
				130,674
<b>Kansas State Board of Education:</b>				
<i>Title 1 Grants to Local Educational Agencies</i>				
Title I Part A Grants to Local Educational Agencies - 2012	84.010	3532-3520 3520		2,251,459
Title I Part A Grants to Local Educational Agencies - 2013	84.010	3532-3520 3520		2,907,778
Title I Part A Grants to Local Educational Agencies - 2014	84.010	3532-3520 3520		16,279,773
Title I School Improvement Section 1000(a)				
Title I School Improvement 1000(a) FY14	84.010	3233-3040 3040 9954		415,216
Title I School Improvement 1000(a) FY13	84.010	3233-3040 3040 9954		452,693
Title I Distinguished School - Curtis MS FY14	84.010	3131-3130 1111 U516		4,000
<i>Title I Program for Neglected and Delinquent Children</i>				
Title I Part D Grants to Local Educational Agencies - Delinquent 2012	84.010	3233-3040 3040 9930		6,292
Title I Part D Grants to Local Educational Agencies - Delinquent 2013	84.010	3233-3040 3040 9930		5,701
Title I Part D Grants to Local Educational Agencies - Delinquent 2014	84.010	3233-3040 3040 9930		439,641
				<u>22,762,553</u>
		<b>Title 1, Part A Subtotal</b>		

WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT NO 259

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For Year Ended June 30, 2014

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through/Direct Number	Direct Expenditures	Pass through Expenditures
<i>Migrant Education State Grant Program</i>				
Title I C Migrant 2013	84.011	3537-3570 3570		547
Title I C Migrant 2014	84.011	3537-3570 3570		252,119
<i>Special Education Cluster (IDEA)</i>				
Special Education_Grants to States - EHC Flow Through 3-21 PRIVATE SCHOOL PS - FY 13	84.027	3234-3050 3050 1000		206,630
Special Education_Grants to States - EHC Flow Through 3-21 PRIVATE SCHOOL PS - FY 14	84.027	3234-3050 3050 1000		15,127
Special Education_Grants to States - Title VI Part B Pass Thru 2013	84.027	3234-3050 30501000		6,511,188
Special Education_Grants to States - Title VI Part B Pass Thru 2014	84.027	3234-3050 3050 1000		3,606,207
Special Education_Grants to States - Title VI Part B Continuous Improvement 2014	84.027	3234-3050 3050 5000		351,381
Special Education_Grants to States - Title VIB Discretionary IDEA support of 21st CCLC-After School Prog.	84.027	3234-3050 3050 5000		299,390
Special Education_Preschool Grants - Early Childhood 3-5 PRIVATE SCHOOL PS - FY14	84.173	3535-3550 3550 1000		8,861
Special Education_Preschool Grants - Early Childhood Flow-Through 2013	84.173	3535-3550 3550 1000		49,259
Special Education_Preschool Grants - Early Childhood Flow-Through 2014	84.173	3535-3550 3550 1000		171,227
<b>Special Education Cluster Subtotal</b>				11,219,270
<i>Career and Technical Education Basic Grants to States</i>				
Carl Perkins Secondary Improvement 2013	84.048	3539-3590 3590 9920		40,492
Carl Perkins Secondary Improvement 2014	84.048	3539-3590 3590 9920		523,467
<i>Safe and Drug Free Schools and Communities State Grants</i>				
Title IVA Safe and Drug-Free Schools and Communities_National Programs - FY13 - West High	84.184	3799-3110 F098		103,815
<i>Education for Homeless Child and Youth</i>				
Education for Homeless Children and Youth - 2012	84.196	3592-3070 U887		8,072
Education for Homeless Children and Youth - 2013	84.196	3592-3070 U890		22,023
Education for Homeless Children and Youth - 2014	84.196	3592-3070 U890 / 3592-3070 U89		109,333
<b>Education for Homeless Children and Youth Cluster Subtotal</b>				139,428
<i>21st Century Community Learning Centers</i>				
Title IVB - 21st Century Community Learning Centers - After School Program	84.287	3519-3890 3890		654,054
<i>Advanced Placement &amp; Testing Fee Programs</i>				
Title IG - Advanced Placement Program - PSAT FY 10	84.330	3592-3070 S075		2,172
Title IG - Advanced Placement Program - PSAT FY11	84.330	3592-3070 S082		1,814
Title III English Language Acquisition State Grants 2012	84.365	3522-3820 3820		302
Title III English Language Acquisition State Grants 2013	84.365	3522-3820 3820		13,757
Title III English Language Acquisition State Grants 2014	84.365	3522-3820 3820		755,774
<i>Mathematics and Science Partnerships</i>				
Title IIB Mathematics and Science Partnerships - Cessna & Stanley	85.366	3233-3040 3040 9993		137,014
<i>Title II Improving Teacher Quality State Grants</i>				
Title IIA - Improving Teacher Quality State Grants - 2013	84.367	3526-3860 3860		34,366
Title IIA - Improving Teacher Quality State Grants - 2014	84.367	3526-3860 3860		2,361,585
Title VIA, Grants for State Assessments and Related Activities	84.369	3520-3800 S984		103
Title I School Improvement Grants 1003(g) Reallocation FY12	84.377	3233-3040 3040 9977		89,079
Title I School Improvement Grants 1003(g) - Pleasant Valley Middle School	84.377	3233-3040 3040 9977		611,386
Title I School Improvement 1003(g) American Recovery and Reinvestment Act -Curtis Middle School	84.388A	3233-3042 3042 4388		250,574
<b>Wichita State University</b>				
Title IIC - Transition to Teaching - Teacher Quality Prep (TQP)	84.350	U336S090086-11		393,508
<b>Total U.S. Department of Education</b>			<b>1,998,330</b>	<b>40,477,853</b>

**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 3 Contract - PREP	49,360
Affordable Care Act (ACA) Grants for School-Based Health Ctr - Cap Expend - Cloud Elementary	93.501	C12CS21815	362,530
Affordable Care Act (ACA) Grants for School-Based Health Ctr - Cap Expend - Jardine Middle School	93.501	C12CS25549	71,010

**KS Dept. of Social and Rehabilitation Services**

Social Services Block Grant - CDC / Latchkey Programs	93.667	Contract FY2012 - 2013	667,963
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**Kansas Department of Education:**

*Cooperative Agreements to Support Comprehensive School Health Programs  
to Prevent the Spread of HIV and Other Important Health Problems*

Coordinated School Health Program	93.938	3592-3070 R213	675
2009 Youth Risk Survey - CDC/DHHS Division of Adolescent School Health	93.938	3592-3070 R228 / R235	553
2011 Youth Risk Behavior Survey	93.938	3592-3070 R017	961
2012 Youth Risk Survey	93.938	3592-3070 R017	709

WICHITA PUBLIC SCHOOLS  
UNIFIED SCHOOL DISTRICT NO 259

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For Year Ended June 30, 2014

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through/Direct Number	Direct Expenditures	Pass through Expenditures
2013 Youth Risk Survey	93.938	3592-3070 R034/3592- 3070 R659		2,313
<b>Wichita State University</b>				
Family and Community Violence Prevention Program - Youth Empowerment Implementation Program	93.910	700211/R50669		2,019
<b>Total U.S. Department of Health and Human Services</b>			<b>-</b>	<b>1,158,093</b>
<b>Federal Emergency Management Agency:</b>				
Pass through from:				
<b>KS Dept. of Emergency Services</b>				
<u>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</u>				
FEMA Hail Storm Repairs FY10	97.039	FEMA-1860-DR-KS		72,585
FEMA Bond Projects Phase 1	97.039	FEMA-DR-1699-KS		92,456
FEMA PV ELEMENTARY	97.039	FEMA-DR-1849-KS-0006		160,462
<b>Total Federal Emergency Management Agency</b>			<b>-</b>	<b>325,503</b>
		<i>subtotals</i>	<b>\$ 1,999,364</b>	<b>\$ 62,211,547</b>
<b>TOTAL</b>				<b>\$ 64,210,911</b>

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

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2014

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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.