

**KILLEEN INDEPENDENT SCHOOL DISTRICT**

**SINGLE AUDIT REPORTS**

**For the Year Ended  
August 31, 2019**





















**KILLEEN INDEPENDENT SCHOOL DISTRICT**  
**Schedule of Findings and Questioned Costs (Continued)**  
**August 31, 2019**

include, but are not limited to, the building principal and the campus facilitator. Those responsible will also receive a “below expectation” rating on the identifiers linked to this noncompliance on the staff member’s annual evaluation.

- The third incident of noncompliance will result in a face-to-face corrective action meeting with the following in attendance: campus principal, campus facilitator, the appropriate Executive Director, the Executive Director or Director for Special Education, the appropriate Special Education Coordinator, the Assistant Superintendents and/or the Deputy Superintendent. Those responsible will receive an “unsatisfactory” rating on the identifiers linked to this noncompliance on the staff member’s annual evaluation.
- The corrective actions will be communicated to all campus principals and facilitators through a required meeting.

To address district errors in documentation compliance, the following correction actions will be implemented:

1. The documentation spreadsheet currently used to track document submission has been reviewed and added to, as needed.
2. Operational Guidelines were reviewed and modified to ensure that documentation requirements are clearly and completely articulated.
3. Compliance with document submission requirements will be monitored on a weekly basis. As district evaluation staff upload or submit documents, the documentation spreadsheet will be updated to reflect the submissions. Each week, every district evaluation staff member will receive a copy of their spreadsheet with missing documentation notated. The evaluation staff member then has five days to upload and submit the missing documentation or schedule an ARD to address the missing documentation. A copy of this weekly spreadsheet will be sent to the Executive Director for Special Education, the Director for Special Education, and the District Coordinator for Special Education.
  - The first time that a district evaluation staff member does not correct the deficiency within the 5 days, the evaluating staff member will provide a written response to the parties identified above as to why the deadline was not met and the internal corrective action that the staff member will put in place to ensure future compliance.
  - The second time that an evaluation staff member has deficiencies that are not corrected within the 5 days, the evaluating staff member will be counseled and provided additional training in the deficient area by the district coordinator. The Executive Director for Special Education, the Director for Special Education, and the Assistant Superintendents will be notified. The Executive Director for Special Education and Assistant Superintendent for Curriculum and Instruction will be notified. Those responsible will also receive a “below expectation” rating on the identifiers linked to this noncompliance on the staff member’s annual evaluation.
  - The third incident of noncompliance will result in a face-to-face corrective action meeting with the following in attendance: The Executive Director or Director for Special Education, the appropriate Special Education Coordinator, the Assistant Superintendent for Curriculum and Instruction and/or the Deputy Superintendent. Those responsible will receive an “unsatisfactory” rating on the identifiers linked to this noncompliance on the staff member’s annual evaluation.

**KILLEEN INDEPENDENT SCHOOL DISTRICT**  
**Schedule of Findings and Questioned Costs (Continued)**  
**August 31, 2019**

- The corrective actions will be communicated to the district evaluation staff through a required meeting.

Estimated Completion Date: This process will be ongoing. The Corrective Action will begin February 1<sup>st</sup> in order to communicate to campuses administration/district personnel the corrective action plans and to provide an opportunity to correct and update all existing files.

Management Contact: Janice Peronto, Executive Director for Special Education

Status: In process

KILLEEN INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Project Number	Federal Expenditures
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
<b><u>DIRECT PROGRAMS:</u></b>			
Impact Aid - P.L. 110-417, Section 551	84.041	N/A	2,760,133
Impact Aid - P.L. 81.874	84.041	33014906	58,914,299
Impact Aid - P.L. 107-110, Section 8007	84.041	33014906	196,249
Total CFDA Number 84.041			61,870,681
<b><u>PASS THROUGH PROGRAMS:</u></b>			
PASSED THROUGH TEXAS EDUCATION AGENCY			
ESEA Title I Part A	84.010	18610101014906	1,255
ESEA Title I Part A	84.010	19610101014906	8,440,027
ESEA Title I Part A	84.010	20610101014906	684,822
ESEA Title I Part D, Subpart 2	84.010	16610103014906	-
ESEA Title I Part D, Subpart 2	84.010	17610103014906	-
ESEA Title I, 1003(a) Priority and Focus School Grant	84.010	18610112014906120	-
ESEA Title I, 1003(a) Priority and Focus School Grant	84.010	19610112014906120	(398)
Total CFDA Number 84.010			9,125,706
SPECIAL EDUCATION CLUSTER			
IDEA, Part B, Formula (Deaf)	84.027	166600010149066601	-
IDEA, Part B, Formula	84.027	186600010149066600	538,647
IDEA, Part B, Formula	84.027	196600010149066600	6,303,631
IDEA, Part B, Formula	84.027	206600010149066600	527,439
IDEA, Part B, Discretionary	84.027	196600110149066673	3,724
IDEA, Part B, Evaluation Capacity	84.027	65515	56,312
Total CFDA Number 84.027			7,429,753
IDEA, Part B, Preschool	84.173	186610010149066610	39,942
IDEA, Part B, Preschool	84.173	196610010149066610	70,306
IDEA, Part B, Preschool	84.173	206610010149066610	11,921
IDEA, Part B, Preschool Deaf	84.173	166610010149066611	-
Total CFDA Number 84.173			122,169
TOTAL SPECIAL EDUCATION CLUSTER			
			7,551,922
Vocational Education-Basic Grant	84.048A	20420006014906	44,175
Vocational Education-Basic Grant	84.048	19420006014906	454,749
Total CFDA Number 84.048			498,924
ESEA, Title X, Part C - Homeless Children and Youth	84.196	16-034	107,864
Title III, Part A, English Language Acquisition and Enhancement	84.365	19671001014906	355,663
Title III, Part A, English Language Acquisition and Enhancement	84.365	20671001014906	-
Total CFDA Number 84.365			355,663
ESEA Title II, Part A, Teacher & Principal Training and Recruiting	84.367	19694501014906	1,165,624
ESEA Title II, Part A, Teacher & Principal Training and Recruiting	84.367	20694501014906	96,998
Total CFDA Number 84.367			1,262,622
SSAEP	84.424A	U350C110001	479,127
Hurricane Education Recovery	84.938C	18001301501	-
TOTAL PASSED THROUGH TEXAS EDUCATION AGENCY			
			19,381,828
<b><u>TOTAL U. S. DEPARTMENT OF EDUCATION</u></b>			
			<b>81,252,509</b>
<b><u>U.S. DEPARTMENT OF DEFENSE</u></b>			
<b><u>DIRECT PROGRAMS:</u></b>			
ROTC	12.00	N/A	376,839
Promoting K-12 Student Achievement at Military Connected School P.L. 109-364, Section 574(d)	12.556	HE1254-13-1-0019	315,602
Support for Student Achievement at Military Connected Schools/SPED - P.L. 109-364, Section 574(d)	12.556	HE1254-15-1-0019	913,500
Support for Student Achievement at Military Connected Schools/SPED - P.L. 109-364, Section 574(d)	12.556	HE1254-15-1-0018	-
Total CFDA Number 12.556			1,229,102
Support for Student Achievement at Military Connected Schools - P.L. 109-364, Section 574(d)	12.557	HE1254-14-1-0031	204,202
<b><u>TOTAL U.S. DEPARTMENT OF DEFENSE</u></b>			
			<b>\$ 1,810,143</b>

The notes to the Schedule of Expenditures of Federal Programs are an integral part of this statement.

KILLEEN INDEPENDENT SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31, 2019

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Project Number	Federal Expenditures
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
PASSED THROUGH TEXAS DEPARTMENT OF AGRICULTURE			
CHILD NUTRITION CLUSTER			
Healthier U.S. School Challenge: Smarter Lunchrooms	10.543		-
National School Breakfast Program	10.553	71401401	\$ 3,826,795
National School Lunch Program	10.555	71301401	12,589,941
National School Lunch Program (Donated Commodities)	10.555	N/A	1,606,928
Total CFDA Number 10.555			<u>14,196,869</u>
Child and Adult Food Care Program	10.558		-
Summer Feeding Program, Texas Department of Agriculture	10.559	N/A	<u>469,390</u>
TOTAL CHILD NUTRITION CLUSTER			18,493,054
TOTAL PASSED THROUGH TEXAS DEPARTMENT OF AGRICULTURE			18,493,054
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>			<u>18,493,054</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 101,555,706</u>

The notes to the Schedule of Expenditures of Federal Programs are an integral part of this statement.

KILLEEN INDEPENDENT SCHOOL DISTRICT  
NOTES ON ACCOUNTING POLICIES FOR FEDERAL PROGRAMS  
YEAR ENDED AUGUST 31, 2019

The District utilizes the fund types specified by the Texas Education Agency in the Financial Accountability System Resource Guide.

Special Revenue Funds are used to account for resources restricted to, or designed for, specific purposes by a grantor. Federal and state financial assistance generally is accounted for in the General Fund, a Special Revenue Fund or a Capital Projects Fund.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund types and expendable Trust Fund are accounted for using a current financial resources measurement focus. All federal grant funds were accounted for in a Governmental Fund type. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance.

The modified accrual basis of accounting is used for the Governmental Fund Types, The Expendable Trust Fund, and Agency Funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on General Long-Term Debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Since the entity has an agency approved Indirect Recovery Rate it has elected not to use the 10 percent de minimis cost rate as permitted in the UG, section 200.414.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. The District uses the reimbursement method of reporting for Federal grants. Funds are requested and received after the expenditures have been made.

The period of availability for federal grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal project period extended 30 days beyond the federal project period ending date, in accordance with the Uniform Guidance.

KILLEEN INDEPENDENT SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2019

**Unresolved Prior Year Findings**

None.