

**GALENA PARK
INDEPENDENT SCHOOL DISTRICT**

SINGLE AUDIT REPORT

**For The Fiscal Year Ended
August 31, 2014**

GALENA PARK INDEPENDENT SCHOOL DISTRICT
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To the Board of Trustees
Galena Park Independent School District

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

To the Board of Trustees
Galena Park Independent School District

GALENA PARK INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended August 31, 2014

I. Summary Of Auditors' Results

Financial Statements

Type of auditors' report issued	Unmodified
Internal control over financial reporting:	
Material weakness (es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to the financial statements noted?	No

Federal Awards

Internal controls over major programs:	
Material weakness (es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section .510(a) 2-7 of OMB Circular A-133	None

Identification of Major Programs:

Name of Federal Programs: **CFDA Number**

Child Nutrition Cluster:

National School Lunch Program – USDA Commodities	10.555
National School Lunch Program	10.555
School Breakfast Program	10.553

Special Education Cluster (IDEA):

IDEA, Part B - Formula	84.027A
IDEA, Part B - High Cost Risk Pool	84.027A
IDEA, Part B - Preschool	84.173A

Dollar Threshold used to distinguish between Type A and Type B Federal Programs	\$699,140
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Auditee qualified as low-risk auditee?	Yes
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GALENA PARK INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For the Year Ended August 31, 2014

II. Financial Statement Findings

There were no current year findings.

III. Federal Award Findings

There were no current year findings.

IV. Status of Prior Year Findings

There were no prior year findings.

V. Corrective Action

There were no current year findings.

GALENA PARK INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2014

Exhibit K-1
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U.S. DEPARTMENT OF EDUCATION (continued)			
Pass-Through Texas Education Agency (continued):			
69551302	<i>Summer School LEP</i>	84.369A	\$ 32,280
	Total Summer School LEP		<u>32,280</u>
	Total Pass-Through Texas Education Agency		<u>10,961,575</u>
Pass-Through Harris County Department of Education:			
136950147110032	<i>ESEA, Title IV, Part B - 21st Century (G89)</i>	84.287C	85,000
146950167110020	<i>ESEA, Title IV, Part B - 21st Century (GB4)</i>	84.287C	127,618
None	<i>ESEA, Title IV, Part B - 21st Century (GC2)</i>	84.287C	33,922
156950167110020	<i>ESEA, Title IV, Part B - 21st Century (HB4)</i>	84.287C	3,890
146950217110014	<i>ESEA, Title IV, Part B - 21st Century (HB5)</i>	84.287C	3,446
	Total ESEA, Title IV, Part B - 21st Century and Pass-Through Harris County Department of Education		<u>253,876</u>
Pass-Through Education Service Center Region 10:			
14-011	<i>McKinney-Vento Homeless Education</i>	84.196	90,191
	Total McKinney-Vento Homeless Education and Pass-Through Education Service Center Region 10		<u>90,191</u>
	TOTAL U.S. DEPARTMENT OF EDUCATION		<u>11,372,674</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Direct:			
06CH7033/11	<i>Early Head Start Program</i>	93.600	732,369
None	<i>Medicaid Administrative Claims (MAC)</i>	93.778	47,600
	TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		<u>779,969</u>
	TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$ 23,304,664</u>

GALENA PARK INDEPENDENT SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
For the Year Ended August 31, 2014

Note 4 - General Fund Expenditures

Federal awards reported in the general fund are summarized as follows:

E-RATE	\$	694,871
ROTC		57,641
SHARS		1,606,362
School Breakfast Program		111,525
National School Lunch Program		334,574
Readiness Emergency Management School		1,952
Early Head Start Program		6,550
Title I, Part A - Basic		145,778
Title I, Part C - Migrant		5,199
IDEA, Part B - Formula		99,277
IDEA, Part B - Preschool		1,876
Vocational Education - Carl D. Perkins		5,743
E SEA, Title II, Part A - TPTR		20,979
E SEA, Title III, Part A - LEP		10,837
McKinney - Vento Homeless Education		2,351
Medicaid Administrative Claiming Program		47,600
	\$	<u>3,153,115</u>