

#### ADDENDUM 2 #16-0068 AUDITING SERVICES

August 4, 2016

The following is to ensure that vendors have complete information prior to submitting a proposal. Here are some clarifications regarding Auditing Services.

Questions and/or statements of clarification are in bold font, and answers to specific questions are italicized.

- 1. Does the county have a mandatory rotation policy for audit firms, or has the current audit firm been invited to bid? How long has the county been with its current audit firm? No, we do not have a mandatory rotation policy. Our current vendor, AGH, or some make of it has been the county's auditors since the 1970's. They have been invited to bid.
- 2. When has interim fieldwork historically been performed? How many auditors were on-site and for how long? *Interim normally occurs for one week in December. There are typically 2 auditors on site.*
- **3.** When has final fieldwork historically been performed? How many auditors were on-site and for how long? *Fieldwork begins in early February. There are typically 2-3 auditors on site. They are in the office for approximately 6 weeks.*
- 4. Is the 2015 compliance report available for review? If not, were any material weaknesses or significant deficiencies reported by the prior year auditors?

The management letter, along with the compliance report, for the 2015 is included. No material weaknesses or significant deficiencies were reported.

5. Has there been any significant turnover in the accounting staff over the past year or any changes you'd expect would impact fieldwork?

No, turnover has occurred or expected that would impact fieldwork.

- **6.** Are members of the proposal review committee with the county, or outside participants? *The review committee is with the county.*
- 7. What, if anything, would the county like to see changed about their current audit process? Are there any improvement areas you'd recommend to your auditor? We are currently satisfied with the work of our current auditors and have no changes that we would like to see made.
- 8. Section F.5. on page 9 references the Appendices for the 2015 SEFA, was this included in the RFP? *The single audit, which includes the SEFA has been included in this response.*
- 9. Section H.3. on page 9 of the RFP notes that the county is responsible for preparation of the financial statements. Does the county draft all sections of the CAFR, or is the auditor being requested to assist with the preparation of any section of the CAFR? If the county drafts the CAFR, when is the first draft historically available for review? The county is responsible for preparing all sections. The fund level statements are typically available shortly after fieldwork

16-0068a2 Sedgwick County...Working for you begins. Footnotes are available shortly afterwards. MD&A and the transmittal letter are completed towards the end of fieldwork.

10. Were there any journal entries proposed by the audit firm during 2015 audit? Is there a list of these journal entries available?

There were 5 adjustments during the course of the audit. The entries are listed in the management letter.

- **11. Was a management letter issued during the 2015 audit, if so, is this available for review?** *See questions number 4.*
- 12. For the "Other Special Audits/Engagements" noted in Section 5 on page 6 of the RFP (and consistent with C.6. and C.7. requested on page 7 of the RFP), are examples of these prior year deliverables available for review? Several years ago the current auditors reviewed wages and hours worked for one of our larger departments. That report is not available.
- **13. Who does the county use as its OPEB actuary?** *Lewis and Ellis.*
- 14. Can you please provide fees for the last 3 years, broken into the same service categories as requested in the Schedule of Professional Fees on page 14 of the RFP? *Fees and hours are not available.*
- 15. What were the comprehensive audit hours for each of the past 3 years? How many auditors were in the field during interim and final fieldwork, and for how many weeks during each? *Fees and hours are not available.*
- 16. The immediate previous contract for auditing services noted that 3 major programs were included in the scope of services for performance of the Single Audit (compliance audit). Should those responding to the RFP assume a similar scope for purposes of proposing costs in connection with the Single Audit? If so, how would the county like responders to address proposed costs for major programs in excess of 3, should there be a year during the contract when more than 3 may be required?

We expect for the auditors to determine which grants should be audit to meet the threshold, but expect that it would be 3 major programs. If additional time would need to be billed for the single audit due to additional grants, that information should be provided at the beginning of the audit.

- **17. When does the audit interim and year end fieldwork normally take place?** *See answer to question 2.*
- 18. Approximately how long (number of weeks) are the auditors usually at your office conducting fieldwork (both preliminary and year end)?

See answers to question 2 and 3.

**19.** How many auditors (senior and staff, excluding managers and partners) are usually at your office during this time frame?

See answers to question 2 and 3.

20. Please describe the composition and tenure of the staff in the county's accounting department.

Sara Jantz is the Accounting Director; she has been with the county for 10 years. Other staff of the accounting department includes a revenue manager, senior revenue specialist, two principal accounts and one senior account staff. Tenure ranges from 2 years to 30 years.

21. Do the auditors normally make adjustments to the financial statements? If so, please describe the typical adjustments that you rely on the auditors to make or provide us with a listing of those adjustments for the previous year. Were there any passed adjustments?

The auditors do not make adjustments to the financial statements. All suggested adjustments are discussed with county staff and it is staff's determination if adjustments will be made. Please see the answer to question 10.

16-0068a2 Sedgwick County... Working for you

- 22. Are there areas of the financial statements that you rely on the auditors to reconcile on your behalf (i.e. net assets, investments, etc)? No.
- 23. Do you anticipate receiving the same amounts and types of federal grants for 2016, or will some of the federal grants increase/decrease?

The county expects to receive a similar amount of federal grants as 2015.

- 24. How many major programs would you expect to be required to be audited under the Uniform Guidance for the current year? See question 16.
- **25. Were there any material findings in the 2015 single audit?** *There were 3 significant deficiencies. Please see the single audit for additional detail.*
- **26.** Did the organization receive a management letter from the auditors in 2014 or 2015? If so can we get copies? *The 2015 management and compliance letter has been included.*
- **27.** Do auditors provide any other services throughout the year? The current auditors make themselves available to answer questions about various things during the year. They assisted a few years ago when the IRS completed a pay and benefit audit.
- 28. Are you satisfied with the service you have received from current auditors? *Yes.*Is there any service they do not provide that you would like your auditors to provide? *No.*
- **29.** Any new debt issuances or other changes that could affect the scope of the audit? No, debt issuances are planned in the near future. The fire district will have a couple new capital leases in 2017.
- **30.** Has the county been named as a potentially responsible party by the EPA or equivalent organization with the state for any environmental clean up or other issues? *No.*
- 31. Has the county been named in any material litigation that might expose the county to increased financial risk in the near future?

The county is named in litigations, but none are considered an increase risk to our financial position.

- **32.** Does the county provide the audit firm with grouped trial balance or a map of how the various accounts are grouped for financial statement presentation purposes for each Fund? *That can be provided.*
- **33.** What was the total fee paid to the Auditor for the 2015 audit? Can you break it down by each service provided? *Fees and hours are not available.*

Firms interested in submitting a *proposal* must respond with complete information and **deliver on or before 1:45 p.m.** *August 23, 2016.* Late *proposals* will not be accepted and will not receive consideration for final award.

### "PLEASE ACKNOWLEDGE RECEIPT OF THIS ADDENDUM ON THE PROPOSAL RESPONSE PAGE."

Keva Kupy

Kara Kingsley Purchasing Agent

16-0068a2 Sedgwick County...Working for you



# The Board of County Commissioners **Sedgwick County, Kansas**

We are pleased to present this report related to our audit of the financial statements of Sedgwick County (County) for the year ended December 31, 2015. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the County's financial reporting process.

Generally accepted auditing standards require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

## **Required Communications**

#### Our Responsibilities with Regard to the Financial Statement Audit

Our responsibility under auditing standards generally accepted in the United States of America; *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of the Single Audit Act; Subpart F of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *Kansas Municipal Audit and Accounting Guide* has been described to you in our arrangement letter and addendum to the arrangement letter dated March 2, 2012 and December 3, 2012, respectively. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities which are also described in those letters.

### Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit responses to significant risks of material misstatement.

#### **Accounting Policies and Practices**

<u>Adoption of, or Change in, Accounting Policies</u> - Management has the ultimate responsibility for the appropriateness of the accounting policies used by the County. The County's significant accounting policies are disclosed in Note 1 to the financial statements.

For the year ended December 31, 2015, the County implemented the provisions of GASB Statement No. 68 *Accounting and Financial Reporting for Pensions*. This statement established accounting and financial reporting by state and local governments for pensions. Also, this statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses. The implementation of GASB 68 had a

material impact on the December 31, 2015 financial statements as it required the County to record its proportionate share of KPERS' collective net pension liability. As a result, the County recognized a \$122,343,954 net pension liability, a \$9,809,528 of deferred inflows of resources and a \$11,088,775 of deferred outflows of resources as of December 31, 2015, and \$9,386,361 in pension expense for the fiscal year then ended.

<u>Significant or Unusual Transactions</u> - We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

<u>Management's Judgments and Accounting Estimates</u> - Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. The following describes the significant accounting estimates reflected in the County's financial statements:

- Incurred but not reported claims for workers' compensation and health insurance: The County provides workers' compensation benefits through a self-insured plan that has been approved by the State of Kansas. Workers' compensation claims are administered by Risk Management, with the assistance of a contract attorney. Premiums are determined by a formula that uses both paid claims and the actual number of claims. As a basis for our conclusions, we reviewed the County's claims paid as a percentage of fund equity and also reviewed the reserves. Estimates related to the health insurance claims are based on a past history of claims incurred, and estimates of the lag time between when a claim is filed and paid. We received the information provided by the third-party administrator in comparison to the historical lag time for claim payments, to ensure amounts projected to be paid after year end were reasonable.
- Allowances for uncollectible receivables, pertaining to EMS and Comcare billings: The County administers both of these billings through the Comcare department. The billing systems allow the County to review agings of outstanding receivables and historical information on collections as a percent of gross charges, write-offs, and payments by payor category to develop an uncollectable percentage. As a basis for our conclusions, we reviewed this information in comparison to the estimate management developed for the amount of uncollectible receivables resulting from billings for services.
- Net Other Post-Employment Benefit (OPEB) Obligation: The County implements the
  provisions of GASB 45 by hiring an external actuary to develop an estimate for the annual
  OPEB cost. This amount was then reduced by actual claims paid for retirees, resulting in a
  net OPEB obligation at year-end to record as a liability. As a basis for our conclusions, we
  reviewed the actuarial report for reasonableness and verified the 2015 employer share of
  premiums paid on behalf of retirees.
- Net pension liability: The County followed guidelines in GASB Statement No. 68 for reporting its proportionate share of KPERS' collective net pension liability. This included obtaining KPERS' report on Schedules of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer and Nonemployer as of June 30, 2015, which was audited by other auditors. The County compared contributions made by the County to

amounts included in this report. As a basis for our conclusions, we reviewed KPERS' report for reasonableness and verified and recalculated the County's information provided in the report.

## Audit Adjustments

There were five audit adjustments made to the original trial balance presented to us to begin our audit: 1) to adjust the direct financing lease receivable and related unearned revenue in the PBC fund for the interest portion related to the 2014 bond issues, 2) to adjust estimate related to allowance on receivables, 3) to adjust estimate for compensated absences liability, 4) to record the pension amounts resulting from the implementation of GASB 68 as discussed above and 5) to increase capital assets for an asset not previously capitalized.

## **Uncorrected Misstatements**

During the course of our audit, we accumulated uncorrected misstatements that were determined by management to be immaterial, both individually and in the aggregate, to the opinion units of the financial statements. Therefore, the adjustments to correct these misstatements were not made to the financial statements. These uncorrected misstatements are summarized in the accompanying schedules.

## Management Representations

In connection with our audit procedures, we have obtained a written management representation letter. This representation letter constitutes written acknowledgments by management that it has the primary responsibility for the fair presentation of the financial statements in conformity with generally accepted accounting principles. The representation letter also includes the more significant oral representations made by officers and employees during the course of the audit and includes specific representations, is intended to reduce the possibility of misunderstandings between us and the County and reminds the signing officers to consider seriously whether all material liabilities, commitments and contingencies or other important financial information have been brought to our attention.

# Other Disclosures

- We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
- We are not aware of any consultations management had with other accountants about accounting or auditing matters.
- No significant issues arising from the audit were discussed or were the subject of correspondence with management.
- We did not encounter any difficulties in dealing with management during the audit.

## Closing

This report is intended solely for the information and use of the Board and management, and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to Sedgwick County.

Allen, Gibbs & Houlik, L.C.

CERTIFIED PUBLIC ACCOUNTANTS

March 23, 2016 Wichita, KS

#### ENTITY-WIDE STATEMENTS

	Debit (Credit) to										
Description		Assets	Lia	abilities	Beg. Equi	Beg. Equity Reve			Expenses		
Entity-wide Entries:											
To capitalize Zoo building repairs, net of accumulated depreciation (carryover from a prior year)	\$	172,731 \$	\$	- \$	(172	,731)	\$-	\$	-		
To capitalize assets not previously capitalized, net of accumulated depreciation (carryover from a prior year)		257,360		-	(257	,360)	-		-		
To record current year depreciation of capital assets		(86,143)		-		-	-		86,143		
Subtotal - capital assets items		343,948		-	(430	,091)	-		86,143		
To reverse adjustment to accrued vacation liability from prior year		-		-	(800	,000)	-		800,000		
To reverse adjustment to EMS receivable allowance estimate from prior year		-		-	1,516	,331	(1,516,331)		-		
To record premiums, discounts and deferred refunding on prior bond issues, net of accumulated amortization (carryover from a prior year)		(366,567)		-	446	,435	-		(79,868)		
Fund Entries:											
General Fund Federal / State Assistance Fund		231,336		-	152	,877 ,722	-		(317,213) (152,722)		
Debt Service Fund Aggregate Non-Major and all Other Funds Reversal of net pension liability and related deferred		66,893 68,840		- (1,025,193)	· ·	,740) ,499	3,847 -		(21,146)		
inflows and outflows that are properly recorded on entity-wide statements		(68,840)		816,690	(796	,076)	-		48,226		
Total	\$	275,610 \$	\$	(208,503) \$	1,081	,957	\$ (1,512,484)	\$	363,420		
				t year effect <u>\$</u> llative effect <u>\$</u>		,064) ,107)					

## GENERAL FUND (MAJOR FUND)

	Debit (Credit) to										
Description		Assets	Liabilities E			Beg. Equity		Revenues		xpenses	
Effect of prior year's entries on current year:											
To adjust fair value of investments to actual	\$	-	\$	-	\$	(339,552)	\$	-	\$	339,552	
To adjust salary accrual to actual		-		-		425,429		-		(425,429)	
Current year adjustments passed:											
To adjust fair value of investments to actual		231,336		-		-		-		(231,336)	
	\$	231,336	\$	-	\$	85,877	\$	-	\$	(317,213)	
		Cu	rrent	vear effect	\$	(317 213)					

Current year effect <u>\$ (317,213)</u> Cumulative effect <u>\$ (231,336)</u>

#### FEDERAL / STATE ASSISTANCE FUND (MAJOR FUND)

	Debit (Credit) to									
Description	Assets	Liabilities	Beg. Equity	Revenues	Expenses					
Effect of prior year's entries on current year:										
To adjust salary accrual to actual	\$-	\$ -	\$ 152,722	\$-	\$ (152,722)					
<i>Current year adjustments passed:</i> NONE										
	\$-	\$-	\$ 152,722	\$-	\$ (152,722)					
		rrent year effect umulative effect								

## DEBT SERVICE FUND (MAJOR FUND)

	Debit (Credit) to									
Description	Assets		Liabilities		Beg. Equity		Revenues		Denses	
Effect of prior year's entries on current year:										
To record federal interest subsidy for BAB bonds	\$ -	\$	-	\$	(70,740)	\$	70,740	\$	-	
Current year adjustments passed:										
To record federal interest subsidy for BAB bonds	66,893		-		-		(66,893)		-	
	\$ 66,893	\$	-	\$	(70,740)	\$	3,847	\$	-	
			ear effect ive effect		3,847 (66,893)					

#### AGGREGATE REMAINING FUNDS

	GAAP								BUDGETARY				
	Debit (Credit) to								Debit (Credit) to				
Description	Assets Liabilities		B	Beg. Equity Revenues		Expenses		Revenues		Expenditures			
Effect of prior year's entries on current year:													
To adjust salary accrual to actual	\$ -	\$	-	\$	181,423	\$	-	\$	(181,423)	\$	-	\$	-
Current year adjustments passed:													
To record liabilities incurred at year-end	-		(208,503)		-		-		208,503		-		208,503
To record net pension liability and related deferred outflows and inflows	68,840		(816,690)		796,076		-		(48,226)		-		-
	\$ 68,840	\$	(1,025,193)	\$	977,499	\$	-	\$	(21,146)	\$	-	\$	208,503
			nt year effect ulative effect		(21,146) 956,353	-							

# SEDGWICK COUNTY, KANSAS

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2015

WITH

INDEPENDENT AUDITOR'S REPORT



SEDGWICK COUNTY, KANSAS

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2015

WITH

INDEPENDENT AUDITOR'S REPORT

#### SEDGWICK COUNTY, KANSAS

#### SINGLE AUDIT REPORT

#### Year Ended December 31, 2015

# TABLE OF CONTENTS

А	copy of Sedgwick County, Kansas' Comprehensive Annual Financial
	Report, year ended December 31, 2015, accompanies this report. The
	independent auditor's report and the basic financial statements are hereby
	incorporated by reference

Independent Auditor's Report on Internal Control over Financial Reporting	1 – 2
and on Compliance and Other Matters Based on an Audit of Financial	
Statements Performed in Accordance with Government Auditing Standards	

Independent Auditor's Report on Compliance for Each Major Federal 3 – 5 Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Schedule of Findings and Questioned Costs	6 - 10
Schedule of Expenditures of Federal Awards	11 – 12
Notes to Schedule of Expenditures of Federal Awards	13

This is a copy of the County's single audit report reproduced from an electronic file. An original copy of this document is available at the County's office.



#### INDEPENDENT AUDITOR'S 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*

# Board of County Commissioners **Sedgwick County, Kansas**

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, the business-type activities, each major fund, and the aggregate remaining fund information of Sedgwick County, Kansas (County), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 23, 2016.

#### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County'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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the 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 County'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 result 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

March 23, 2016 Wichita, Kansas



#### INDEPENDENT AUDITOR'S 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 THE UNIFORM GUIDANCE

# Board of County Commissioners **Sedgwick County, Kansas**

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

We have audited Sedgwick County, Kansas' (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2015. The County'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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County'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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements and perform the audit to obtain audit includes examining, on a test basis, evidence about the County'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 of the County's compliance.

#### **Opinion on Each Major Federal Program**

In our opinion, the County 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 December 31, 2015.

#### Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2015-001, 2015-002 and 2015-003. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County'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 County 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 County'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 the Uniform Guidance, 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 County'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 in internal control over compliance is a deficiency, or a 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 a 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 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 2015-001, 2015-002 and 2015-003, that we consider to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County'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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

#### Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 23, 2016, which contained unmodified opinions on those financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to March 23, 2016. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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

March 25, 2016 Wichita, KS

Year ended December 31, 2015

# SECTION I – SUMMARY OF AUDITOR'S RESULTS

## FINANCIAL STATEMENTS

	uditor issued on whether the audited were prepared in AP:		Unmo	dified		
Internal control over	financial reporting:					
Material weaknes	sses identified?		Yes	<u>X</u>	No	
Significant deficie	encies identified?		Yes	Х	none reported	
Noncompliance r	material to financial statements noted?		Yes	X	No	
FEDERAL AWARDS	<u> </u>					
<ul><li>Internal control over</li><li>Material weaknes</li></ul>	major federal programs: sses identified?		Yes	<u> </u>	No	
Significant deficie	encies identified?	X	Yes		none reported	
Type of auditor's rep federal programs:	ort issued on compliance for major		See b	elow		
Any audit findings dia accordance with 2 C	sclosed that are required to be reported in FR 200.516(a)?	X	Yes		No	
	or federal programs and type of auditor's rep ance for major federal programs:	oort				
CFDA NUMBER	NAME OF FEDERAL PROG	RAM			OPINION	
14.871	Section 8 Choice Voucher Program				Unmodified	
20.509	Formula Grants for Rural Areas - Section \$	5311			Unmodified	
93.044 / 93.045 / 93.053	Aging Cluster				Unmodified	
Dollar threshold used to distinguish between type A and type B programs:\$ 750,000						
Auditee qualified as low-risk auditee?X Yes No						

Year ended December 31, 2015

# SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

#### Year ended December 31, 2015

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

#### Finding 2015-001 (Significant Deficiency):

# CFDA #14.871; Section 8 Housing Choice Vouchers, U.S. Department of Housing and Urban Development, Award No. KS16V169004010

**Criteria:** Under 24 CFR 982.405, a Public Housing Authority (PHA) must inspect leased units annually to determine if the unit meets Housing Quality Standards (HQS) and must perform quality control re-inspections. For units that fail to meet HQS, 24 CFR 982.404 states the PHA must not make any housing assistance payments, unless the owner corrects the defects found within no more than 30 calendar days.

**Condition:** HQS quality control re-inspections were not performed on units with failed inspections within 30 calendar days of the initial inspection.

#### Questioned Costs: None were noted.

**Context:** Out of 58 total units with failed inspections, 6 were selected as a sample for testing (the sample was not a statistically valid sample). Of the 6 selected for testing, we noted that re-inspections for 3 were not performed within 30 calendar days from the initial inspection. Re-inspections occurred between 3 and 8 days after the 30 calendar days. For each of the 3 exceptions, it was noted that the re-inspection indicated that required repairs were completed, and therefore there was no need for the County to abate HAP payments or terminate HAP contracts.

**Cause:** For the performance of inspections and re-inspections, the County has divided their geographic area into sections. All inspections and re-inspections within a specified section are performed once a month, as a way to achieve cost efficiencies by mitigating travel / mileage costs.

**Effect:** Failure to conduct HQS re-inspections within 30 days could result in a landlord receiving payments for substandard dwelling units if required repairs were found to have not been completed during the required timeframe.

**Recommendation:** We recommend the County implement controls to insure all HQS re-inspections are performed within 30 days of the initial inspection.

#### Views of Responsible Officials:

The Sedgwick County Housing Authority (SCHA) concurs with the finding regarding failure to complete HQS re-inspections within 30 days of the initial failed inspection and will implement the following corrective action.

SCHA Manager will review HQS recertification fail inspections for timeliness 30 day requirement. Spread sheet will be used by Case Coordinators to document re-inspection timeliness, which will include weekly re-inspection schedules, good cause extension for landlord or tenant, HAP abatement, and terminations. Manager will monitor tracking spread sheet weekly for compliance and randomly pull case files for a desk review. SCHA will research HUD Public and Indian Housing (PIH) Notices for allowable options to streamline verification of repairs for HQS deficiencies on recertification re-inspections.

#### Year ended December 31, 2015

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

#### Finding 2015-002 (Significant Deficiency):

# CFDA #14.871; Section 8 Housing Choice Vouchers, U.S. Department of Housing and Urban Development, Award No. KS16V169004010

**Criteria:** Under 24 CFR 982.156, a Public Housing Authority is required to enter into a depository agreement with their financial institution in the form required by the U.S. Department of Housing and Urban Development (HUD). The required form is HUD-51999.

**Condition:** The County's housing authority had not entered into a depository agreement with their financial institution in the form HUD-51999 which is required by HUD.

#### Questioned Costs: None were noted.

**Context:** The County has funds from HUD deposited in a single account at one financial institution. They do have a depository agreement with that financial institution; however, the required form HUD-51999 was not completed. This is the only depository account the County has for this program.

**Cause:** The County was unaware of the requirement to utilize HUD-51999 when entering into a depository agreement with a financial institution.

**Effect:** The depository agreement form HUD-51999 provides safeguards for Federal funds and thirdparty rights to HUD. Without the proper form in place, those items are not in effect for the federal funding agency.

**Recommendation:** The County should enter into a depository agreement with their financial institution that includes form HUD-51999.

#### Views of Responsible Officials:

Sedgwick County concurs with the finding regarding failure to have executed the General Depository Agreement HUD-51999 form with our bank and will implement the following corrective action.

The County has contacted the bank regarding the addition of HUD-51999 to the existing depository agreement. After review by the bank legal department the bank official has signed the HUD form and the form is in the process of being signed by the appropriate County officials prior to being sent to HUD for their signature. Once signed by all parties a copy will be sent to the bank and the original will be kept in the Housing Authority files.

#### Year ended December 31, 2015

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

#### Finding 2015-003 (Significant Deficiency):

# CFDA #14.871; Section 8 Housing Choice Vouchers, U.S. Department of Housing and Urban Development, Award No. KS16V169004010

**Criteria:** 24 CFR 982.517 states that the Public Housing Authority (PHA) must maintain a utility allowance schedule, review its schedule each year, and revise utility allowances if there has been a change of 10% or more. The PHA must maintain information supporting its annual review and revisions made to the allowance schedule.

**Condition:** While the County provided evidence that an annual review of utility rates was conducted in 2015, adequate supporting documentation for the rates used and calculations performed was not available for all calculations.

#### Questioned Costs: None were noted.

**Context:** The County made changes to the utility rate allowance schedule during 2015; however, adequate documentation was not available to support all of the calculations.

**Cause:** The program moved to a different location during 2015. Program personnel indicated that during the move, the documentation for the rate change was misplaced.

**Effect:** Lack of adequate supporting documentation could lead to incorrect rate calculations, and therefore incorrect utility rate allowances.

**Recommendation:** We recommend the County evaluate its procedures for the annual utility rate review, including requirements for supporting documentation that is to be retained. Additionally, we recommend a supervisory review be conducted of the annual study, to ensure policies and procedures were followed and supporting documentation is in place.

#### Views of Responsible Officials:

The Sedgwick County Housing Authority (SCHA) concurs with the finding regarding failure to maintain complete supporting documentation used to develop the annual utility rate review and a supervisory review of the annual study and will implement the following corrective action.

Manager will work with Case Coordinators to complete an updated Utility Allowance Schedule. Documentation and verification used to update the schedule will be kept in an electronic file stored on the Housing server and submitted to Finance for review. The paper documentation will be kept in the manager's file cabinet under the tab "utility Allowance 2016". Manager will place a reminder on his electronic calendar for annual review.

# SEDGWICK COUNTY, KANSAS SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

#### December 31, 2015

USB Department A protocology         Description         Description         Description           USB Department A protocology         1         10.555         2017         Description           Near Department A protocology         1         10.555         2017         Description           Near Department A protocology         1         10.555         2017         Description           Near Department A protocology         1         10.555         Description         147.5567           Near Department A protocology         1         10.555         Description         147.5567           Description         1         10.555         Description         147.5567           Balace I of the Program C Protocology         147.5567         147.5567         147.5567           Description         1         14.257         Montocology         147.5577           Description         1         14.257         Montocology         147.5577           Description         1         14.257         Montocology         147.577           Description         1         14.257         Montocology         14.577           Description         1         14.257         Montocology         14.577           Description         Montocology<	Federal Agency / Pass-Through Grantor / Program	Clusters	CFDA #	Award/Contract Number	Federal Expenditures	Passed Through to Subrecipients	
Knock Boarment of Education National School Devaluation (1990)         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1 <th1< th="">         1         1         1</th1<>		0,031013	0,07#	ramber	Exponditures	to custopponto	
National School Boachter Program         1         1         10555 20111100943         S         5         57.878           Nation Program for Women Infance A Childson PY15         10.557 20140100341         4.201.8897         4.201.8897           Nation Program for Women Infance A Childson PY15         10.557 20140100341         4.201.8897         4.201.8897           Nation Program for Women Infance A Childson PY15         10.557 20140100341         4.201.8997         4.201.8997           U.B. Department of Anginuum ISC Main PY15         11.227 K00012.PT021306         10.297         4.201.8997           Continuum of Care Program (SC-Main PY15         14.227 K00012.PT021302         12.201         4.201.80012.PT021302         12.201           Continuum of Care Program (SC-Main PY15         14.227 K00012.PT021302         12.201         4.201.80012.PT021302         12.201           Continuum of Care Program (SC-Main PY15         14.227 K0002.PT021302         12.201         12.201.8011         4.202.8011.8011         4.202.8011.8011         4.202.8011.8011         4.202.8011.8011.8011         4.202.8011.8011.8011         4.202.8011.8011.8011         4.202.8011.8011.8011         4.202.8011.8011.8011.8011         4.202.8011.8011.8011.8011.8011         4.202.8011.8011.8011.8011.8011.8011.8011.							
Name School Lucch Organia         1         10.555         2019/10/9943         10.245           Name Department of Healt & Protocol and Protocol & Contem PTVIS         10.557         21.000         21.000           Name Department of Appliables         10.557         21.000         21.000         21.000           Standard Inform Frequence         21.000         21.000         21.000         21.000           Continuant of Appliables         10.557         20.000         21.000         21.000           Continuant of Appliables         10.557         20.000         20.000         20.000           Continuant of Appliables         10.557         20.000         20.000         20.000           Continuant of ComPargen (SPC APPL) FY14         14.257         20.000         20.000         20.000           Continuant of ComPargen (SPC APPL) FY14         14.257         20.000         20.000         20.000           Continuant of ComPargen (SPC APPL) FY14         14.257         20.000         20.000         20.000           Continuant of ComPargen (SPC APPL) FY14         14.257         20.000         20.000         20.000           Standard horder Pargen (SPC APPL) FY14         14.257         20.000         20.000         20.000           Standard horder Pargen (SPC APPL) FY14 <td></td> <td></td> <td>40 550</td> <td>004411400040</td> <td>¢ 57.070</td> <td></td>			40 550	004411400040	¢ 57.070		
Nation Program         A last Colspan="2">A last Colspan="2" last C					+ · /· ·		
Number in Program for Worms         11.0507         21.01011         1.278.007           Value in Program for Worms         10.0507         21.008.001         22.008.001           Value in Program for Worms         10.0507         21.008.001         22.008.001           Value in Program for Washing In The Washing In The Continuum of Care Program (SPC-Net) PT13         11.207         50.001.077.003         11.207           Continuum of Care Program (SPC-Net) PT13         11.207         50.001.077.003         6.031           Continuum of Care Program (SPC-Net) PT13         11.207         50.001.077.003         6.031           Continuum of Care Program (SPC-Net) PT13         11.207         50.001.077.003         6.031           Continuum of Care Program (SPC-Net) PT13         11.207         50.001.077.003         6.031           Continuum of Care Program (SPC-Net) PT13         11.207         50.001.077.003         51.055           Sectors Chrome (SPC-Net) PT13         11.207         50.001.077.003         51.055           Destination of Care Program (SPC-Net) PT13         11.207         50.001         71.000           Sectors Chrome (SPC-Net) PT13         11.207         50.001         71.000           Sectors Chrome (SPC-Net) PT13         11.207         50.001         71.000           Continuum of Care Program (SPC-		1	10.550	20111103343	105,025		
Subset Index Programs         2.008.010           U.S. Department of Apocalum 2 Apocalum 2 Fragments         2.008.010           U.S. Department of Apocalum 2 Apocalum 2 Fragments         2.008.010           Continuum 6 Care Program (SPC-Man) FY14         14.207           L.S. Department of Apocalum 2 Apocalum 2 Fragments         7.7285           Continuum 6 Care Program (SPC-B-2) FY14         14.207           L.S. Department of Apocalum 2 Fragments         7.200           Continuum 6 Care Program (SPC-B-2) FY14         14.207           Continuum 6 Topparts         14.207           Soutce 1 Inter Care Program (SPC-B-2) FY14         14.207           Continuum 6 Topparts         14.802           Soutce 1 Inter Care Program (SPC-B-2)         14.802           Soutce 1 Inter Care Program (SPC-B-2)         14.802           Soutce 1 Inter Care Program (SPC-B-2) </td <td></td> <td></td> <td>10.557</td> <td>2014IW100343</td> <td>1,478,987</td> <td></td>			10.557	2014IW100343	1,478,987		
Taul U.S. Devisition of Agriculture         2.008.817           US. Department of Noticing A thinh Devision (SPC-Man) PT3 Continuum of Case Pageing			10.557	2015IW100343	468,020		
U.S. Decimans of Houning Mater Development:							
Consistant of Care Program (SPC-Main (PT1)         1.227 (S0012)720130         14.237           Consistant of Care Program (SPC-43) (PT1         1.227 (S0012)7201407         37.83           Consistant of Care Program (SPC-43) (PT1         1.227 (S0032)7701407         37.83           Consistant of Care Program (SPC-43) (PT1         1.227 (S0032)7701407         3.005           Consistant of Care Program (SPC-43) (PT1         1.227 (S0032)7702130         1.268           Consistant of Care Program (SPC-43) (PT1         1.227 (S0032)7702130         5.1955           Settion of Conservation (PC-43) (PT1         1.227 (S0032)7702130         7.001           Table Department of Name (PC-43) (PT1         1.227 (S0032)7702130         7.001           Table Department of Name (PC-43) (PT1         1.227 (S0042)7702130         7.001           Table Department of Name (PC-43) (PT1         1.227 (S0042)7702130         7.001           Table Department of Name (PC-44) (PT1         1.228 (S0042) (PT02130)         7.001 </td <td>Total U.S. Department of Agriculture</td> <td></td> <td></td> <td></td> <td>2,108,810</td> <td></td>	Total U.S. Department of Agriculture				2,108,810		
Continuum d Cate Program (SPC-Main) [PT14         1:227         K50012/PC21407         377,835           Continuum d Cate Program (SPC-S) [PT3         1:227         K50012/PC21503         0.01           Continuum d Cate Program (SPC-S) [PT3         1:227         K50012/PC21503         0.01           Continuum d Cate Program (SPC-S) [PT3         1:227         K50012/PC21503         0.03           Continuum d Cate Program (SPC-S) [PT3         1:227         K50012/PC21503         0.03           Continuum d Cate Program (SPC-S) [PT3         1:227         K50012/PC21503         0.03           Continuum d Cate Program (SPC-S) [PT3         1:227         K50012/PC21407         0.03           Statishild Communities Regional Ponting Cont         1:227         K50011/PC21503         0.03           Statishild Communities Regional Source         7:2000         7:2000         7:2000           Statishild Chief Program         1:237         K50042/PC21407         1:252,83         7:0001           Statishild Chief Program Source         7:200         7:200         7:200         7:200         7:200           Statishild Region Region Ref         1:247         K50142/PC21407         1:552         7:001         1:262,83         7:001           Continuum d Assessment Grant PT12         1:2401         1:247			44.003		440.040		
Continuum of Care Program (SPC-5-1) FY3         14.207         K50068_F7021303         5.081           Continuum of Care Program (SPC-5-3) FY4         14.207         K50068_F7021403         7.330           Continuum of Care Program (SPC-5-3) FY4         14.207         K50068_F7021403         7.330           Continuum of Care Program (SPC Not FY13         14.207         K50011_F7021403         8.345           Continuum of Care Program (SPC Not FY13         14.207         K50011_F7021403         8.345           Satotal Direct Program (SPC Not FY13         14.207         K50011_F7021407         8.345           Satotal Direct Program (SPC Not FY13         14.207         K50011_F7021407         8.345           Satotal Direct Program (SPC Not FY13         14.207         K50048F200A009         7.3000           Satotal Direct Program (SPC Not FY14         15.543         15.554.53         15.552.533           Satotal Direct Program (SPC Not FY14         15.543         15.552.533         15.700           Satotal Direct Program (SPC Not FY14         15.543         15.552.533         15.572           Satotal Direct Regarm (SPC Not FY14         15.543         15.552.533         15.773           Satotal Direct Regarm (SPC Not FY14         15.543         15.552.530         15.773         15.974           Satotal Direct							
Continuum of Care Program (Ser-6-2) PT14         1427         K00008_PT021404         7.280           Continuum of Care Program (Sebec) (PT13         1427         K00008_PT021407         6.034           Continuum of Care Program (Sebec) (PT13         1427         K00008_PT021407         6.034           Continuum of Care Program (Sebec) (PT13         1427         K00008_PT021407         6.0345           Continuum of Care Program (Sebec) (PT13         1427         K00008_PT021407         6.0345           Seluto S Cheir Vonder Program         1427         K00008_PT021407         6.0345           Seluto S Cheir Vonder Program         14267         K00014PT021407         6.0345           Subtoal Indirech Program         1427         K00008_PT0214007         7.0000           Subtoal Indirech Program         14267         K00014PT021407         7.0000           Taal U.S Department of Notice (Program         14553         7.0001         1.0508         7.0001           Taal U.S Department of Notice (Program         14553         7.0001         1.0508         7.0002           Byrns Juncio Assistance Interne Cirnes Against Children PT14         1.6543         7.0134         8.094           Byrns Juncio Assistance Onter PT14         1.6543         7.0134         8.094           Byrns Juncio Assistance Onter							
Continuum Care Pagnin (SPC 8-0) FY14         14.267         500 Status         3.05           Continuum Care Pagnin (Sinky Mei) FY13         14.267         600 Status         60.385           Satisan Chara Pagnin (Sinky Mei) FY13         14.267         600 Status         60.385           Satisan Chara Pagnin (Sinky Mei) FY13         14.267         600 Status         60.385           Satisan Chara Pagnin (Sinky Mei) FY13         14.267         238.38         128.5643           Satisan Chara Pagnin (Sinky Mei) FY13         14.207         128.5643         128.5643           Satisan Chara Pagnin (Sinky Mei) FY13         14.807         138.5643         128.5643           Satisan Chara Pagnin (Sinky Mei) FY13         138.5643         128.5643         128.5643           Satisan Chara Pagnin (Sinky Mei) FY13         138.5643         128.574         128.574           Satisan Chara Pagnin (Sinky Mei) FY13         138.5643         128.574         128.574           Satisan Chara Pagnin (Sinky Mei) FY13         138.5643         128.574         128.574         128.573           Satisan Chara Pagnin (Sinky Mei) FY13         138.574         138.574         138.57         129.573         129.573         129.573         129.573         129.573         129.573         129.573         129.573         129.57         <							
Continuum d Care Program (Safray Mai) P1/13         14.267 K 5001 (LPPC) 1407         60.345           Continuum d Care Program (Sarraminia) P1/13         14.267 K 5001 (LPPC) 1407         60.345           Subtanible Commutine Region Planning Grant         14.267 K 5001 (LPPC) 1407         51.856           Subtanible Commutine Region Planning Grant         14.267 K 5001 (LPPC) 1407         51.856           Subtanible Commutine Region Planning Grant         14.267 K 5001 (LPPC) 1408         71.000           Subtanible Commutine Region Planning Grant         14.870 K 5004RPS / 10.008         71.000           Subtanible Programs         72.000         72.000         72.000           Total U.S. Department of Hump Regionemic         16.543 2013 MC/CK 4021         157.455         62.961           U.S. Department of Aussiance Commuter Regionemic         16.543 2013 MC/CK 4021         157.452         62.921           U.S. Department of Commod Regionemic Coloren P1/15         16.643 2013 MC/CK 4021         157.452         62.921           Byre Justice Assistance Comm P1/15 (LAG)         16.783 2013 AC/CK 4021         157.452         62.921           Byre Justice Assistance Comm P1/15 (LAG)         16.783 2013 AC/CK 4021         157.452         11.273           Byre Justice Assistance Comm P1/15 (LAG)         16.783 2013 AC/CK 4021         11.273         11.273           Byre	Continuum of Care Program (SPC-B-2) FY13		14.267	KS0082L7P021302	12,810		
Continuum d Care Program (Satery Net) PT/4         14.27 KS001 (LTPC21407         60.345           Continuum d Care Program (Satery Net) PT/4         14.27 KS001 (LTPC21407         60.345           Status Choca Viscel Program         14.27 KS001 (H2021407         60.345           Status Choca Viscel Program         14.27 KS001 (H2021407         60.345           Status Choca Viscel Program (Satery Net) Program         14.27 KS001 (H2021407         60.345           Status Choca Viscel Program (Satery Net) Program (Sate							
Controlum of Care Program (Samathan (P113)         14.267         K5000E/P021303         51.365           Saction & Done Youther Program         14.277         K5000E/P021303         51.365           Baseline & Commania Regional Planning Grant         14.277         K5000E/P02211         23.33           Pase-Through Program From:         152.561         152.561         152.561           Subtata Indiaed Program From:         73.000         73.000         73.000           Subtata Indiaed Program From:         162.562         162.562         70.001           Subtata Indiaed Program From:         162.643         2013-MC-CX-0021         165.050         70.001           Subtata Indiaed Program From:         162.643         2013-MC-CX-0021         165.060         73.000           Subtata Indiaed Program From:         165.643         2013-MC-CX-0021         165.060         71.703         62.841           Byrne Justice Assistance Canter Program Children PY14         16.643         2013-MC-CX-0021         165.782         71.733         16.253           Byrne Justice Assistance Canter Program         16.782         2015-DJ6X/0030         45.254         18.844           Byrne Justice Assistance Canter Program         16.782         2015-DJ6X/0030         45.253         15.773         16.253							
Sation & Choke Yougher Program         14.871         KS18V168024010         900,700           Sational Deck Program         14.827         KS18V168024010         900,700           Sational Deck Program         14.827         KS18V168024010         900,700           Copy of White         14.827         KS18V168024010         900,700           Copy of White         73,000         73,000         73,000           Total U.S. Department of Floating & Urban Development:         16,542         901,440,743         70,001           Missing Children's Assistance, Internet Crimes Agarest Children FV14         16,542         901,440,743         8,845           Byrn Justice Assistance Program         16,542         901,440,452         18,2,05         70,001           Byrn Justice Assistance Program         16,542         901,440,452         18,2,25         12,2,31           Byrn Justice Assistance Grant FV14         16,542         901,42,052         12,32,33         12,32,33           Byrn Justice Assistance Grant FV14         16,542         901,401,400,402         91,400         13,82,33           Byrn Justice Assistance Grant FV14         16,542         914,213         13,82,43         13,82,43           Byrn Justice Assistance Grant FV14         16,542         914,933         13,84,53         13							
Subtishible Communities Regional Planning Grant         14.XXX         XSRIP062-11         238.338 (38.338)           Subtishible Programs         1.825.443         1.825.443           Pase-Through Program from:         73.000         73.000           Table Statement of Housing Statement:         1.825.443         73.000           Use Dearment of Austics:         1.886.443         1.886.443           Wassing Children's Assistance, Internet Crimes Against Children FY14         16.542         2013-MC-CV-4021         165.08         \$         70.001           BA/S Biot Criminal Alon Assistance, Internet Crimes Against Children FY15         16.660         2012-USE Mode 6         45.384         18.984           Byrne Justice Assistance Grant FY12         (JAG)         16.738         2012-USE Mode 6         45.384         18.984           Byrne Justice Assistance Grant FY12         (JAG)         16.738         2012-USE Mode 6         45.384         15.945           Byrne Justice Assistance Grant FY12         (JAG)         16.738         2012-USE Mode 6         45.984         15.942           Byrne Justice Assistance Grant FY12         (JAG)         16.738         2012-USE Mode 6         45.984         15.944           Subtable Indireck Programs         16.242         15.745         19.2243         15.942         15.94							
Subtool Dived Programs         1,825,643           Plans-Through Program Form:         1,825,643           Plans-Through Program Supporting Supporting Survives (ROSS)         1,8270           Residem Optionity assignment         1,8300           U.S. Department of Housing & Urban Development:         1,8300           U.S. Department of Housing & Urban Development:         1,8300           U.S. Department of Justice:         1,8300           Missing Onliden's Assignment, Internat Cimres Against Children FY15         1,8543         2013-MC-CX-4021         195,026         \$         70,001           Byrne Justice Assignment Grants Children FY14         1,6543         2013-MC-CX-4021         195,725         \$         70,001           Byrne Justice Assignment Grants Prifit         1,6343         2013-MC-CX-4021         195,725         \$         70,001           Byrne Justice Assignment Grant Prifit         1,632         2013-MC-CX-4021         19,725         \$         70,001           Byrne Justice Assignment Grant Prifit         1,632         2013-MC-CX-4021         19,725         \$         70,001           Byrne Justice Assignment Grant Prifit         1,632         2013-MC-CX-4028         11,827         11,827         11,827           Byrne Justice Assignment Grant Prifit         1,632         2013-MC-CX-4028							
Pass Though Forgam Form: City of Wichal- Resident Opportunity and Supportive Services (ROSS) result U.S. Department of Housing & Urban Development:         14.870         KSOUARPS2100.009         7.10.00 (1.000)           US. Department of Justice:         14.870         KSOUARPS2100.009         7.10.00 (1.000)         10.000           US. Department of Justice:         15.453         2013-MC-CX-MO21         165.625         \$         70.001           US. Department of Justice:         16.543         2013-MC-CX-MO21         156.425         \$         70.001           Byrma Justice Assistance Game PT15         16.543         2013-MC-CX-MO21         156.425         \$         70.001           Byrma Justice Assistance Game PT14         16.543         2013-DL-BX-0002         159.73         119.273           Byrma Justice Assistance Game PT15         16.738         2013-DL-BX-0002         93.835         151.074           Byrma Justice Assistance Game PT15         16.738         2013-DL-BX-0002         93.835         151.074           Byrma Justice Assistance Game Science Information         16.742         15-MF3/A-02         31.409         1.362.389         151.074           Byrma Justice Assistance Game F151         10.400         16.783         2013-DL-BX-002         93.835         151.074           Byrma Justice Assistance Game Science Strume							
Resident Opportunity and Supportive Services (ROSS)         14.870         71.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000         73.000 <td></td> <td></td> <td></td> <td></td> <td>,,</td> <td></td>					,,		
Subcola Indice Programs         73.000           Usilu US. Department of Housing & Uthan Development:         1.856.05           US. Department of J Marine         1.850.06         \$           Missing Children's Assessmere Internet Chines Against Children FY15         15.53 2013-MC-CX-KR01         157.625         82.39           BAY State Assistance Gram FY12 (JAG)         16.738 2012-MD-Scobe         45.741         192.273           Byrne Jusice Assistance Gram FY13 (JAG)         16.738 2012-DD-Scobe         45.944         119.273           Byrne Jusice Assistance Gram FY14 (JAG)         16.738 2012-DD-Scobe         45.944         119.273           Byrne Jusice Assistance Gram FY14 (JAG)         16.738 2012-DD-Scobe         45.944         119.273           Byrne Jusice Assistance Gram FY14 (JAG)         16.738 2012-DD-Scobe         45.944         119.273           Byrne Jusice Assistance Gram FY14 (JAG)         16.738 2012-DD-Scobe         45.945         119.273           Byrne Jusice Assistance Gram FY16 (JAG)         16.742 15.NFSIA-02         31.409         13.8202           Status Direct Program Form:         1.3822.000         13.8203         13.8203           Table Dispetition Horizon Forgam         16.742 15.NFSIA-02         31.409         13.8204           Status Direct Programs         1.6248 0.J2015/S-360         32.357	City of Wichita -						
Usb         Identified of Losing & Urban Development:         Identified of Losing & S         20.001           Missing Children's Assistance, Internet Crimes Against Children FY15         16.543         2013-MC-CX-4021         105.7423         62.2991           Byrne, Justice Assistance, Carrier NY12         (JAG)         16.738         2012-0L4X-0056         45.994         11.834           Byrne, Justice Assistance Grant FY13         (JAG)         16.738         2012-0L4X-0030         33.835         110.273           Byrne, Justice Assistance Grant FY14         (JAG)         16.738         2014-0L4X-0020         23.839         151.074           Byrne, Justice Assistance Grant FY15         (JAG)         16.738         2014-0L4X-002         31.409           Subtoal Direct Programs         16.742         15.NFSIA-022         31.409         1.342.339           Pase-Triough Program From:         1.342.399         1.342.399         1.342.399         1.342.399           Usb Department of Carecicons         16.742         15.NFSIA-022         31.409         1.342.399           Values and Program From:         1.342.399         1.342.399         1.342.391         1.342.391           Values and Pr			14.870	KS004RPS210A009			
U.S. Department of Justice:         Missing Children's Assistance, Internet Cirmes Against Children FY15         16.543         2013-MC-CX-K021         175.745         5         70.001           Missing Children's Assistance, Internet Cirmes Against Children FY15         16.543         2013-MC-CX-K021         175.745         5         70.001           Byrne Justice Assistance Grant FY12         (JAG)         16.738         2012-DAX0056         45.984         119.894           Byrne Justice Assistance Grant FY14         (JAG)         16.738         2012-DAX0052         119.273         119.273           Byrne Justice Assistance Grant FY14         (JAG)         16.738         2012-DAX0052         19.273         119.273           Byrne Justice Assistance Grant FY14         (JAG)         16.738         2012-DAX0052         19.273         119.273           Byrne Justice Assistance Grant FY14         (JAG)         16.738         2012-DAX003         93.835         151.074           Subtoal Index Program         16.222         Not available         078.234         174.203           Para Concel Nutation Forgers         16.548         OJ-2015/-38-01         9.244         40.653           Total U.S. Department of Transportation         16.742         15.759         171.740         20.209         Promasis avail Availes         71.							
Missing Children's Assistance_Internet Chimes Against Children FY14         16.543         2013.44CC:KV021         105.02         5         70.001           BAJ State Criminal Allen Assistance Brup, FY15         16.543         2013.44CC:KV021         1157.425         66.291           Bayre Justice Assistance Brup, FY15         16.543         2013.44CC:KV021         1157.425         66.2944         116.984           Byre Justice Assistance Grant FY13         (JAG)         16.782         2012-DJ:EX.0056         45.9844         116.984           Byre Justice Assistance Grant FY13         (JAG)         16.782         2012-DJ:EX.0056         45.9844         116.984           Byre Justice Assistance Grant FY13         (JAG)         16.782         2014-DJ:EX.0052         13.273         110.774           Studtool Diver Program         16.782         215.492         31.409         111.774           Kanass Governor Federal Carants Program         16.742         15.NFSIA-02         31.409           Title V_Delinquency Prevention Program         16.543         0J.2015/38-01         32.441         40.653         43.633         71.740           Subtoal Indice Programs         1.342.393         1.342.393         1.342.393         71.740           Case Dystamment of Justice         1.342.393         1.342.393 <td< td=""><td>Total U.S. Department of Housing &amp; Urban Development:</td><td></td><td></td><td></td><td>1,898,643</td><td></td></td<>	Total U.S. Department of Housing & Urban Development:				1,898,643		
Missing Children's Assistance_Internet Children FY15         16.543         2013-ADE Xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	•		40 540	2042 NC CY K024	405 000	¢ 70.004	
BA Size Criminal Allen Assistance Program FY12 (JAG)         16.066 2015-AP-BX-0095         47,173           Byrne Justice Assistance Grant FY13 (JAG)         16.738 2012-LD-BX-0056         45,984         16,984           Byrne Justice Assistance Grant FY13 (JAG)         16.738 2012-LD-BX-0056         235,389         151,074           Byrne Justice Assistance Grant FY15 (JAG)         16.738 2012-LD-BX-0300         93,385         578,224           Equitable Assistance Grant FY15 (JAG)         16.738 2012-LD-BX-0300         93,385         578,224           Subtoal Information Forgams         16.742         15-NFSI/A-02         31,409           Value Assistance Grant FY15 (JAG)         16.848         0JJ-2015V-38-01         9,224           Subtoal Information Forgams         16.742         15-NFSI/A-02         31,409           Tite V Delinquency Prevention Program         16.548         0JJ-2015V-38-01         9,224           Subtoal Informal Areas - Section 5311 FV15         20.509         1,382,992         1,382,992           Value Carints for Rual Areas - Section 5311 FV16         20.509         1,4333         1,7,20           Formula Grants for Rual Areas - Section 5311 FV16         20.509         F0.79935         104,393         7,7,40           Formula Grants for Rual Areas - Section 5311 FV16         20.509         F0.79935         10							
Byrne Justice Assistance Gran FY13 (JAG)         16.738 2012-DJ-BX-0056         45.984         18.994           Byrne Justice Assistance Gran FY14 (JAG)         16.738 2013-DJ-BX-0622         13.273         19.273           Byrne Justice Assistance Gran FY14 (JAG)         16.738 2013-DJ-BX-0829         235.389         151.074           Byrne Justice Assistance Gran FY15 (JAG)         16.738 2014-DJ-BX-0820         235.389         151.074           Byrne Justice Assistance Gran FY15 (JAG)         16.742 2014-DJ-BX-0300         93.825         17.223.31           Past Character Porgram         16.742 15-NFSIA-02         31.409         17.322.330           Past Character Porgrams         16.742 15-NFSIA-02         31.409         17.223.31           Subtotal Indirect Programs         16.548 0.JJ-2015V-38-01         2.244         140.653           Subtotal Indirect Programs         16.548 0.JJ-2015V-38-01         2.244         140.653           Subtotal Indirect Programs         16.548 0.JJ-2015V-38-01         2.244         140.653           Subtotal Indirect Programs         2.0205 C 4.29501         15.159         7.740           Past Construction Force Acct Agreement)         40.653         13.403         7.740           Highway Planning & Construction Force Acct Agreement)         40.653         13.2592         13.2592 <tr< td=""><td></td><td></td><td></td><td></td><td></td><td>02,551</td></tr<>						02,551	
Byrne Justice Assistance Grant FY14 (JAG)         16.738 2013-DJ-BX-0622         19.273         19.273           Byrne Justice Assistance Grant FY14 (JAG)         16.738 2014-DJ-BX-0229         235.389         151.074           Byrne Justice Assistance Grant FY14 (JAG)         16.738 2014-DJ-BX-0229         235.389         151.074           Bytne Justice Assistance Grant FY14 (JAG)         16.738 2014-DJ-BX-0320         93.835         57.823.44           Subtotal Direct Programs         16.742 15-NFSIA-02         31,409         7.822.392           Ransa Governor Federal Grants Program         16.548 0JJ-2015V-38-01         2.241         40.653           Total U.S. Department of Justice         16.548 0JJ-2015V-38-01         2.241         40.653           Total U.S. Department of Justice         10.548 0JJ-2015V-38-01         1.382.392         1.382.392           VIS. Department of Transportation:           Pass-Tronogh Program Sortice         2.0205 C 429501         15.159           Formula Grants for Rural Areas - Section S311 FY15         2.0509 FT-079935         104.333         71.740           Formula Grants for Rural Areas - Section S311 FY15         2.0507 KS-90-X129         90.438         562.911           Fordeal Transportation         2         2.0616 AJ.9092.715 FJ-30.308         71.740           Citry of Wichia         <						18,984	
Byrne Justice Assistance Grant FY15 (JAG)         16.738 2014-DJ-BX-0829         235.389         151.074           Byrne Justice Assistance Grant FY15 (JAG)         16.738 2015-DJ-BX-0300         93.835         Fepuliable Sharing Program         16.738 2015-DJ-BX-0300         93.835           Fepulable Sharing Program         18.922 Not available         578.234         1.342.339           Pass-Through Program From:         Kanass Governor Federal Grants Program         16.742 15-NFSIA-02         31,409           Kanass Governor Federal Grants Program         16.742 15-NFSIA-02         31,409         40.653           Subtotal Informed Program Form:         1382.992         1382.992         1382.992           V. Delinquency Prevention Program Sama Form:         1382.992         1382.992         1382.992           V.S. Department of Transportation:         1382.992         1382.992         1382.992           V.S. Department of Transportation         20.205 C428501         15.159         135.256           Formula Grants for Rural Areas - Section S311 FY16         20.0600 CP-9995-13         5.781         195.256           Past Prioritic Click Step Programs         2         20.616 AL-9093-15 / SP-4704-15         10.368         1559.914           Total U.S. Department of Hama Provide State Prior Prior Bast Provemant Areas - Section S311 FY16         20.509 F1-07935         15.7							
Equitable Sharing Program         16.822         Not available         578.234           Subtotal Diver Program From:         1.342.339         1.342.339           Pass Through Program From:         16.742         15.NFSIA-02         31.409           Kanass Coverdel National Forencis Calence Improvement         16.742         15.NFSIA-02         31.409           Title V_Delinquency Prevention Program         16.548         0.JJ-2015V-38-01         9.244           Autostal Indirect Programs         1.382.392         1.382.992         1.382.992           U.S. Department of Transportation:         Pass Through Program Foren:         1.382.992         1.382.992           U.S. Department of Transportation:         20.505         C 429501         15.159         1.7.490           Pass Through Program Sociature for Rural Areas - Section S011 FY16         20.509         97.07935         104.393         77.740           Formula Grants for Rural Areas - Section S011 FY16         20.500         9.569.914         569.914         569.914           Total U.S. Department of Health & Human Services         20.507         KS-80-X129         569.914           Kinder Programs         2         20.616         AL-9093.15         50.438           Total U.S. Department of Health & Human Services         39.326         6 H49MC 11254-07-00			16.738	2014-DJ-BX-0829			
Subcial Direct Programs         1,342.339           Pass-Trough Program Form:         1,342.339           Pass-Torough Program Form:         16,742           Subcotal Indirect Programs         16,742           Subtotal Indirect Programs         16,742           Subtotal Indirect Programs         16,742           Subtotal Indirect Programs         16,548           Coll U.S. Department of Justice         13,92,992           U.S. Department of Justice         13,92,992           U.S. Department of Runal Aceas - Section 5311 FV15         20,509           Formula Grants for Runal Aceas - Section 5311 FV16         20,509           Subtotal Indirect Programs         2           Formula Grants for Runal Aceas - Section 5311 FV16         20,500           Subtotal Indirect Programs         2           Formula Grants for Runal Aceas - Section 5311 FV16         20,500           Chy Officitial         2           Federal Transit. Formula Grants FV14         20,507           Federal Transit. Formula Grants FV14         20,507           Subtotal Indirect Programs         333,049           Subtotal Indirect Programs         710,919           Factoral Transit. Formula Grants FV15         93,926           Heightty Start Initiatity FV15         93,926	Byrne Justice Assistance Grant FY15 (JAG)		16.738	2015-DJ-BX-0300	93,835		
Pass-Through Program From: Kansas Coverno Federal Carsins Program Paul Coverdell National Forensic Science Improvement         16.742         15.NFSIA-02         31.409           Kansas Overno Federal Carsins Program Title V. Delinquency Prevention Program Subtoal Inforcer Programs         16.548         OJJ-2015V-38-01         9.244           Subtoal Informed V Transportation: Pass-Through Program From: Kansas Dept, of Transportation Highway Steriot Program Form: Kansas Dept, of Transportation Highway Steriot Program Societ Science Structure (Force Acct Agreement)         20.205         C 429501         15.159           Formula Grants for Rural Areas - Section S311 FY16         20.509         PT-079935         104.393         71.740           Formula Grants for Rural Areas - Section S311 FY16         20.500         PT-079936         353.775         193.256           Highway Safety Project - Click Step         2         20.610         0-9095-13         5.781           National Prointy Safety Projear Science Structure (Force Acct Agreement)         2         20.610         0-9095-13         5.781           Total U.S. Department of Transportation         2         20.610         Noisoal Projearis         569.914           Total U.S. Department of Analy Start Initiative FY14         20.507         KS-90-X129         80.438           Subtotal Indirect Programs         71.091         7.870         93.326         6 H49MC 11254-07-00         <			16.922	Not available			
Kansas Governör Faderal Grants Program         16.742         15.NFSIA-02         31.409           Naussas Department of Corrections         16.742         15.NFSIA-02         31.409           Subtotal Indirect Programs         16.548         0.JJ-2015V-38-01         9.244           Subtotal Indirect Programs         16.548         0.JJ-2015V-38-01         9.244           Subtotal Indirect Programs         16.548         0.JJ-2015V-38-01         9.244           Subtotal Indirect Programs         1.558         0.J-2015V-38-01         9.244           Subtotal Indirect Programs         1.558         1.358.392         1.358.392           US. Department of Transportation         15.159         17.740         1.357.31         193.256           Formula Grants for Rural Areas - Section 5311 FY16         20.500         PT-079836         33.377         193.256           National Priority Satery Project Click Step         2         20.616         AL-9083-15 / SP-4704-15         10.388           City of Wichta         2         2.0.507         KS-90-X129         90.391         509.314           Total U.S. Department of Health & Human Services:					1,342,339		
Paul Coverdell National Forensic Science Improvement         16.742         15.742         31.409           Kanass Department of Corrections         16.548         OJJ-2015V-38-01         9.244           Subbial Indirect Programs         16.548         OJJ-2015V-38-01         9.244           Ado.653         1.382.992         1.382.992           Us. Department of Inansportation:           Pass-Through Program From:         Kanass Dept. of Transportation           Highway Planning & Construction (Force Acct Agreement)         20.205         C 429501         15,159           Formula Grants for Rural Areas - Section 5311 FY15         20.509         PT-079936         353,775         193,256           Highway Safety Project - Click Step         2         20.616         AL-093-15 / SP-4704-15         10.368           City of Wichita         Forderal Transit, Formula Grants FY14         20.507         KS-90-X129         80,438           Subtotal Indirect Programs         2         20.616         AL-093-15 / SP-4704-15         10.368           City of Wichita         Foderal Transit, Formula Grants FY14         20.507         KS-90-X129         80,438           Subtotal Indirect Programs         2         32.66         H49MC 11254-07-00         317.870           Pass-Through Program From:         Xdmi							
Kanasa Department of Corrections         9.244           Subtotal Indirect Programs         40.653           Total U.S. Department of Justice         1.382.992           U.S. Department of Transportation:         1.382.992           Pass-Through Program From:         115.159           Kanesa Dep tot Transportation         115.159           Formula Grants for Rural Areas - Section 5311 FY16         20.509           Copy Safety Project - Olick Step         2           Pass-Through Programs         2           Validonal Priority Safety Project - Olick Step         2           Pederal Transite, Formula Grants for Rural Areas - Section 5311 FY16         20.500           City Of Wichia         58.914           Pederal Transite, Formula Grants FY14         20.507           Mational Priority Safety Project - Olick Step         90.438           Foddral Transite, Formula Grants FY14         20.507           Multich Indirect Programs         58.914           Total U.S. Department of Tansportation         58.914           U.S. Department of Aging And Disability Services         710.919           Task Formula Grants FV14         30.328         61.49002 11254-07-00           Subtotal Indirect Programs         710.919         710.919           Passt-Through Program From:         710.919 <td></td> <td></td> <td>16.742</td> <td>15-NFSIA-02</td> <td>31,409</td> <td></td>			16.742	15-NFSIA-02	31,409		
Title V. Delinquency Prevention Program         16.548         OJJ-2015V-38-01         9.244           Subctal Indirect Programs         40.6553         1,382,992           US. Department of Transportation:         1         1         1         40.6533           Pass-Through Program From:         Kansas Dept. of Transportation         1         51.559           Highway Planning & Construction (Fore Acct Agreement)         20.205         C 429501         15,159           Formula Grants for Rural Areas - Section 5311 FY16         20.509         PT-079836         353,775         193,256           Highway Stately Project - Click Step         2         20.600         0P-0998-13         5,781           National Priority Safety Programs         2         20.610         AL-9093-15 (SP-4704-15         10.388           City of Wichia         0         0         998-13         5,771         10.388           Total U.S. Department of Health & Human Services:         0         80.438         568.914         569.914           Subtotal Indirect Program From:         33.926         4 H49MC 11254-07-00         317.870         393.049         710.919           Subtotal Drioter Program From:         33.926         4 H49MC 11254-07-00         317.870         393.049         710.919         710.919 <td< td=""><td></td><td></td><td></td><td></td><td>,</td><td></td></td<>					,		
Total U.S. Department of Justice         1,382.992           U.S. Department of Transportation: Pass-Through Program From: Kansas Dept. of Transportation         15.159           Highway Planning & Construction (Force Acct Agreement)         20.205 C 429501         15.159           Formula Grants for Rural Areas - Section 5311 FY16         20.509 PT-079335         104,333         71,740           Formula Grants for Rural Areas - Section 5311 FY16         20.509 PT-079336         353,775         193,256           Highway Safety Programs         2         20.616 AL-9033-15 / SP-4704-15         10,368           City of Wohta         2         20.507 KS-80-X129         80,438           Foderal Transit_Formula Grants FV14         20.507 KS-80-X129         80,438           Subtotal Indirect Programs         2         80,438         569,914           Total U.S. Department of Health & Human Services:         83,926 & H49MC 11254-07-00         317,870           US. Department of Tansportation         93,926 & H49MC 11254-08-01         393,049           Vibitotal Direct Program From: Kansas Department For Aging And Disability Services         30,043         16-01-10           Kansas Department For Aging And Disability Services         30,043         16-01-10         7.518           Title II, Part D - Disease Prevention & Health Promotion - FY16         30,3043         16-01-1A	Title V _Delinquency Prevention Program		16.548	OJJ-2015V-38-01	9,244		
U.S. Department of Transportation:           Pass-Through Program From:         Kansas Dept. of Transportation           Highway Planning & Construction (Force Acct Agreement)         20.205 C 429501         15,159           Formula Grants for Rural Areas - Section 5311 FY16         20.509 PT-079336         104,393         71,740           Formula Grants for Rural Areas - Section 5311 FY16         20.509 PT-079366         353,775         193,256           Highway Safety Project - Click Step         2         20.600 OP -0395-13         5,781           National Friority Safety Programs         2         20.601 AL-09335 1 / SP-4704-15         10,368           City of Wichia         E         20.507 KS-90-X129         80,438           Subtotal Indirect Programs         559,914         569,914         569,914           Total U.S. Department of Transportation         53.226 4 H49MC 11254-07-00         317,870           Visit Direct Programs         710,919         710,919           Passes Through Program From:         33.246 6 H49MC 11254-07-00         317,870           Administration On Aging:         Kanasa Department For Aging And Disability Services         710,919           Title III, Part D - Disease Prevention & Health Promotion - FY15         30.3043 15-02-3D         26,954           Title III, Part G (1) - Administration - FY15 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>							
Pass-Through Program From:         20.205 C 429501         15,159           Kanasa Dept, of Tansportation         15,159         77,40           Formula Grants for Rural Areas - Section 5311 FY16         20,509 PT-0799335         104,393         71,740           Formula Grants for Rural Areas - Section 5311 FY16         20,509 PT-079936         353,775         193,256           Highway Safety Project - Click Step         2         20,616 AL-9093-15 / SP-4704-15         10,368           City of Wichita         2         20,616 AL-9093-15 / SP-4704-15         10,368           Federal Transit_Fornula Grants FY14         20,507 KS-90-X129         80,438           Subtotal Indirect Programs         20,507 KS-90-X129         80,438           Total U.S. Department of Health & Human Services:         569,914         569,914           Total U.S. Department of Prospars         710,919         710,919           Pass-Through Program Form:         30,304         15-02-3D         26,954           Administration On Aging:         Title III, Part D - Disease Prevention & Health Promotion - FY15         93,043         15-02-3B         367,063         86,713           Title III, Part D - Disease Prevention & Health Promotion - FY15         30,3044         16-02-1B         84,443         10,199           Title III, Part C(1) - Administration - FY16					1,302,992		
Kansas Dept. of Transportation         Jumphony Planning & Construction (Force Acct Agreement)         20.205         C 429501         15.159           Formula Grants for Rural Areas - Section 5311 FY15         20.509         PT-079936         333,775         193,256           Highway Safety Programs         2         20.600         PT-079936         333,775         193,256           National Priority Safety Programs         2         20.616         AL-0993-151 / SP-4704-15         10.388           City of Wichta         2         20.507         KS-90-X129         80,438           Federal Transit, Formula Grants FY14         20.507         KS-90-X129         80,438           Subtotal Indirect Programs         2         20.507         KS-90-X129         80,438           Total U.S. Department of Health & Human Services:         2         39.326         4 H49MC 11254-07-00         317,870           Healthy Start Initiative FY16         93.926         4 H49MC 11254-07-00         317,870         39.304           Pass-Through Program From:         2         30.403         15-02-3D         26,954         710.919           Administration On Aging:         710,919         73.518         7116         10.93.043         15-02-3D         26,954           Title III, Part D - Disease Prevention & Health Prom							
Formula Grants for Rural Areas - Section 5311 FY15         20.509         PT-079935         104,393         71,740           Formula Grants for Rural Areas - Section 5311 FY16         20.509         PT-079936         353,775         193,256           Highway Safety Project - Click Step         2         20.600         OP -0998-13         5,781           National Priority Safety Programs         2         20.616         AL-9093-15 / SP-4704-15         10,386           City of Wichita         2         20.507         KS-90-X129         80,438         569,914           Subtotal Indirect Programs         569,914         569,914         569,914         569,914           Total U.S. Department of Health & Human Services:         93,926         6 H49MC 11254-07-00         317,870           Healthy Start Initiative FY15         93,926         6 H49MC 11254-07-00         317,870           Subtotal Direct Programs         710,919         70           Subtotal Direct Programs         710,919         71,919           Pass-Through Program From:         44,443         15-02-3D         26,954           Title III, Part D - Disease Prevention & Health Promotion - FY15         39,30,44         16-02-1B         84,443         10,199           Title III, Part C(1) - Administration - FY16         39,30,45         16							
Formula Grants for Rural Areas - Section 5311 FY16         20.509         PT-079936         353,775         193,256           Highway Safety Project - Click Step         2         20.600         OP -099513         5,781         10,368           City of Wichia         2         20.616         AL-9033-15 / SP-4704-15         10,368         10,368           City of Wichia         Federal Transit_Formula Grants FY14         20.507         KS-90-X129         80,438         569,914           Subtotal Indirect Programs         569,914         569,914         569,914         569,914         569,914           Subtotal Indirect Programs         93.926         4 H49MC 11254-07-00         317,870         93.926         93.926         6 H49MC 11254-07-00         317,870           Yeath Nitative FY15         93.926         6 H49MC 11254-07-00         317,870         93.926         93.926         6 H49MC 11254-08-01         393.049         710,919           Pass-Through Program From:         3         93.043         16-01-10         7,518         710,919         710,919           Pass-Department for Aging And Disability Services         Title III, Part D - Disease Prevention & Health Promotion - FY16         93.044         16-02-38         367,063         86,713           Title III, Part B - Support Services - FY16	Highway Planning & Construction (Force Acct Agreement)		20.205	C 429501	15,159		
Highway Safety Project - Click Step       2       20.600       0P -0995-13       5,781         National Priority Safety Programs       2       20.616       AL-9093-15 / SP-4704-15       10,368         City of Wichita       2       20.616       AL-9093-15 / SP-4704-15       10,368         Federal Transit_Formula Grants FY14       20.507       KS-90-X129       80,438         Subtotal Indirect Programs       20.507       KS-90-X129       80,438         Total U.S. Department of Transportation       20.507       KS-90-X129       80,438         US. Department of Transportation         US. Department of Health & Human Services:         Healthy Stat Initiative FY15       93.926       4 H49MC 11254-07-00       317,870         Subtotal Direct Programs       710,919       710,919       710,919         Pass-Through Program From:       Administration On Aging:       Kansas Department For Aging And Disability Services       710,919         Kansas Department For Aging And Disability Services       710       710,919       7,518         Title III, Part D - Disease Prevention & Health Promotion - FY15       93.043       16-01-1D       7,518         Title III, Part C (1) - Administration - FY16       393.044       16-02-1B       84,443       10,199         <							
National Priority Safety Programs         2         20.616         AL-9093-15 / SP-4704-15         10,368           City of Wichita Federal Transit_Formula Grants FY14 Subtotal Indirect Programs         20.507         KS-90-X129         80,438           Subtotal Indirect Programs         569,914         569,914         569,914           Total U.S. Department of Transportation         33.926         4 H49MC 11254-07-00         317,870           Healthy Start Initiative FY15         93.926         6 H49MC 11254-08-01         333,049           Subtotal Direct Programs         710,919         710,919           Pass-Through Program From:         710,919         710,919           Administration On Aging:         Kansas Department For Aging And Disability Services         7,518           Title III, Part D - Disease Prevention & Health Promotion - FY15         93.043         16-01-1D         7,518           Title III, Part D - Disease Prevention & Health Promotion - FY16         39.044         16-02-1B         84,443         10,199           Title III, Part C(1) - Administration - FY16         39.3045         15-02-3A         50,091         116,504           Title III, Part C(1) - Administration - FY16         39.3045         16-01-1A         26,402         16,504           Title III, Part C(1) - Congregate Meals - FY16         39.3045         15		_				193,256	
City of Wichita         20.507         KS-90-X129         80.438 569.914 569.914           Subtotal Indirect Programs         20.507         KS-90-X129         80.438 569.914           Total U.S. Department of Transportation         20.507         KS-90-X129         80.438 569.914           U.S. Department of Health & Human Services: Healthy Start Initiative FY15         93.926         4 H49MC 11254-07-00         317.870           Healthy Start Initiative FY16         93.926         6 H49MC 11254-07-00         317.870         710.919           Pass-Through Program From: Administration On Aging: Kansas Department For Aging and Disability Services         710.919         710.919           Pass-Through Program From: Administration On Aging: Kansas Department For Aging and Disability Services         93.043         15-02-3D         26.954           Title III, Part D - Disease Prevention & Health Promotion - FY15         93.043         15-02-3B         367.063         86.713           Title III, Part C 1) - Administration - FY16         39.3044         15-02-3A         50.091         10.99           Title III, Part C(1) - Administration - FY16         39.3045         15-02-3A         50.091         10.9130           Title III, Part C(1) - Congregate Meals - FY16         39.3045         15-02-4C(1)         420.869         416.504           Title III, Part C(2) - Home Delivered Meals - FY							
Éréderal Transit_Formula Grants FY14         20.507         KS-90-X129         80,438 569,914           Subtotal Indirect Programs         569,914         569,914           Total U.S. Department of Transportation         93.926         4 H49MC 11254-07-00         317,870           Healthy Start Initiative FY15         93.926         4 H49MC 11254-07-00         317,870           Healthy Start Initiative FY16         93.926         6 H49MC 11254-07-00         317,870           Subtotal Direct Programs         710,919         710,919           Pass-Through Program Form:         710,919         710,919           Administration On Aging:         710,919         7518           Kansas Department for Aging And Disability Services         93.043         15-02-3D         26,954           Title III, Part D - Disease Prevention & Health Promotion - FY15         93.043         16-01-1D         7,518           Title III, Part B - Support Services - FY16         3         93.044         16-02-1B         86,413           Title III, Part C(1) - Administration - FY16         3         93.045         16-02-1A         26,402           Title III, Part C(1) - Congregate Meals - FY16         3         93.045         16-02-1A         26,402           Title III, Part C(1) - Congregate Meals - FY16         3         93.045		2	20.010	AL-9093-137 3F-4704-13	10,500		
Subtotal Indirect Programs Total U.S. Department of Transportation         569,914 569,914           U.S. Department of Health & Human Services: Healthy Start Initiative FY15         93.926 & H49MC 11254-07-00         317,870 393,049           Subtotal Direct Programs Subtotal Direct Programs         710,919         710,919           Pass-Through Program From: Administration On Aging: Title III, Part D - Disease Prevention & Health Promotion - FY15         93.043 15-02-3D         26,954           Title III, Part D - Disease Prevention & Health Promotion - FY15         93.043 16-01-1D         7,518           Title III, Part D - Disease Prevention & Health Promotion - FY15         39.3044 16-02-1B         84,443         10,199           Title III, Part B - Support Services - FY15         3         93.044 16-02-1B         84,443         10,199           Title III, Part C(1) - Administration - FY15         39.3045 15-02-3A         50,001         711           Title III, Part C(1) - Congregate Meals - FY15         39.3045 16-01-1A         26,402         16,504           Title III, Part C(1) - Congregate Meals - FY15         39.3045 16-02-4C(1)         420,869         416,504           Title III, Part C(2) - Home Delivered Meals - FY15         39.3045 16-02-4C(2)         231,672         231,672           Title III, Part C (2) - Home Delivered Meals - FY15         39.3045 16-02-1C(1)         79,189         114,700			20.507	KS-90-X129	80,438		
U.S. Department of Health & Human Services:         Healthy Start Initiative FY15         Healthy Start Initiative FY15         Healthy Start Initiative FY16         Subtotal Direct Programs         710,919         Pass-Through Program From:         Administration On Aging:         Kansas Department For Aging And Disability Services         Title III, Part D - Disease Prevention & Health Promotion - FY15         Title III, Part D - Disease Prevention & Health Promotion - FY16         Title III, Part B - Support Services - FY15         Title III, Part B - Support Services - FY16         Title III, Part C(1) - Administration - FY15         Title III, Part C(1) - Administration - FY16         Title III, Part C(1) - Administration - FY15         Title III, Part C(1) - Administration - FY16         Title III, Part C(1) - Administration - FY15         Title III, Part C(1) - Administration - FY16         Title III, Part C(1) - Congregate Meals - FY15         Title III, Part C(1) - Congregate Meals - FY15         Title III, Part C(2) - Home Delivered Meals - FY15         Title III, Part C(2) - Home Delivered Meals - FY15 <td co<="" td=""><td></td><td></td><td></td><td></td><td>569,914</td><td></td></td>	<td></td> <td></td> <td></td> <td></td> <td>569,914</td> <td></td>					569,914	
Healthy Start Initiative FY15 Healthy Start Initiative FY16       93.926       4 H49MC 11254-07-00       317,870         Subtotal Direct Programs       93.926       6 H49MC 11254-08-01       393,049         Pass-Through Program From:       710,919         Administration On Aging:       710,919         Kansas Department For Aging And Disability Services       710,919         Title III, Part D - Disease Prevention & Health Promotion - FY15       93.043       15-02-3D       26,954         Title III, Part D - Disease Prevention & Health Promotion - FY16       93.044       16-01-1D       7,518         Title III, Part B - Support Services - FY16       3       93.044       16-02-1B       84,043       10,199         Title III, Part C(1) - Administration - FY15       3       93.045       16-02-1A       26,402       112         Title III, Part C(1) - Administration - FY16       3       93.045       15-02-3A       50,091       114         Title III, Part C(1) - Congregate Meals - FY16       3       93.045       15-02-4C(1)       420,869       416,504         Title III, Part C(1) - Congregate Meals - FY16       3       93.045       15-02-4C(2)       231,672       231,672         Title III, Part C(1) - Congregate Meals - FY16       3       93.045       15-02-4C(2)       231,672       231,67	Total U.S. Department of Transportation				569,914		
Healthy Start Initiative FY16       93.926       6 H49MC 11254-08-01       393,049         Subtotal Direct Programs       710,919         Pass-Through Program From:       710,919         Administration On Aging:       710,919         Kansas Department For Aging And Disability Services       93.043       15-02-3D       26,954         Title III, Part D - Disease Prevention & Health Promotion - FY15       93.043       16-01-1D       7,518         Title III, Part B - Support Services - FY16       3       93.044       16-02-1B       84,443       10,199         Title III, Part C(1) - Administration - FY16       3       93.045       15-02-3A       50,091       16-01-1A       26,402         Title III, Part C(1) - Administration - FY16       3       93.045       16-01-1A       26,402       16-01-14       26,402       16-01-14       26,402       16-01-14       26,402       16-01-14       26,402       16-01-14       26,402       16-01-14       26,402       16-01-14       26,402       16-01-14       26,402       16-01-14       26,402       16-01-14       26,402       16-01-14       26,402       16-01-14       26,402       16-01-14       26,402       16-01-14       26,402       16-01-14       26,402       16-01-14       26,402       16-01-14       26,							
Subtotal Direct Programs         710,919           Pass-Through Program From: Administration On Aging:         710,919           Kansas Department For Aging And Disability Services         93,043         15-02-3D         26,954           Title III, Part D - Disease Prevention & Health Promotion - FY15         93,043         16-01-1D         7,518           Title III, Part B - Support Services - FY15         3         93.044         16-02-1B         84,443         10,199           Title III, Part B - Support Services - FY16         3         93.044         16-02-1B         84,443         10,199           Title III, Part C(1) - Administration - FY15         3         93.045         15-02-3A         50,091           Title III, Part C(1) - Congregate Meals - FY15         3         93.045         16-01-1A         26,402           Title III, Part C(1) - Congregate Meals - FY15         3         93.045         16-02-1B         84,443         109,199           Title III, Part C(1) - Administration - FY16         3         93.045         16-02-10         4402         446,504           Title III, Part C(1) - Congregate Meals - FY15         3         93.045         16-02-1C(1)         420,869         416,504           Title III, Part C(2) - Home Delivered Meals - FY16         3         93.045         16-02-1C(1)         7							
Pass-Through Program From: Administration On Aging: Kansas Department For Aging And Disability Services         93.043         15-02-3D         26,954           Title III, Part D - Disease Prevention & Health Promotion - FY16         93.043         16-01-1D         7,518           Title III, Part B - Support Services - FY15         3         93.044         15-02-3B         367,063         86,713           Title III, Part B - Support Services - FY16         3         93.044         15-02-3B         84,443         10,199           Title III, Part C(1) - Administration - FY15         3         93.045         15-02-3A         50,091           Title III, Part C(1) - Administration - FY15         3         93.045         15-02-4C(1)         420,869         416,504           Title III, Part C(1) - Congregate Meals - FY15         3         93.045         16-01-1C(1)         79,643         109,130           Title III, Part C(1) - Congregate Meals - FY16         3         93.045         16-01-1C(1)         79,643         109,130           Title III, Part C(2) - Home Delivered Meals - FY16         3         93.045         16-02-1C(2)         231,672         231,672           Title III, Part C (2) - Home Delivered Meals - FY16         3         93.045         16-02-1C(2)         179,189         114,700           Title III, Part E - Administration -			93.926	6 H49MC 11254-08-01			
Administration On Aging:         Kansas Department For Aging And Disability Services         Title III, Part D - Disease Prevention & Health Promotion - FY15       93.043       15-02-3D       26,954         Title III, Part D - Disease Prevention & Health Promotion - FY16       93.043       16-01-1D       7,518         Title III, Part B - Support Services - FY15       3       93.044       16-02-1B       84,443       10,199         Title III, Part C(1) - Administration - FY16       3       93.045       15-02-3A       50,091         Title III, Part C(1) - Administration - FY16       3       93.045       15-02-4C(1)       420,869       416,504         Title III, Part C(1) - Congregate Meals - FY16       3       93.045       16-01-1C(1)       79,643       109,130         Title III, Part C(2) - Home Delivered Meals - FY16       3       93.045       16-02-1C(2)       231,672       231,672         Title III, Part C(2) - Home Delivered Meals - FY16       3       93.045       16-02-1C(2)       179,189       114,700         Title III, Part E - Administration - FY15       3       93.045       16-02-1C(2)       179,189       114,700         Title III, Part E - Administration - FY16       3       93.045       16-02-1C(2)       179,189       114,700         Title III, Part E - Administration					710,919		
Kansas Department For Aging And Disability Services           Title III, Part D - Disease Prevention & Health Promotion - FY15         93.043         15-02-3D         26,954           Title III, Part D - Disease Prevention & Health Promotion - FY16         93.043         16-01-1D         7,518           Title III, Part B - Support Services - FY15         3         93.044         15-02-3B         367,063         86,713           Title III, Part B - Support Services - FY16         3         93.044         16-02-1B         84,443         10,199           Title III, Part C(1) - Administration - FY15         3         93.045         15-02-3A         50,091           Title III, Part C(1) - Congregate Meals - FY15         3         93.045         15-02-4C(1)         420,869         416,504           Title III, Part C(1) - Congregate Meals - FY15         3         93.045         15-02-4C(1)         420,869         416,504           Title III, Part C(2) - Home Delivered Meals - FY15         3         93.045         15-02-4C(2)         231,672         231,672           Title III, Part C (2) - Home Delivered Meals - FY16         3         93.045         16-02-1C(2)         179,189         114,700           Title III, Part C (2) - Home Delivered Meals - FY16         3         93.045         16-02-20(2)         179,189         147,700 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Title III, Part D - Disease Prevention & Health Promotion - FY15       93.043       15-02-3D       26,954         Title III, Part D - Disease Prevention & Health Promotion - FY16       93.043       16-01-1D       7,518         Title III, Part B - Support Services - FY15       3       93.044       15-02-3B       367,063       86,713         Title III, Part B - Support Services - FY16       3       93.044       16-02-1B       84,443       10,199         Title III, Part C(1) - Administration - FY15       3       93.045       15-02-3A       50,091         Title III, Part C(1) - Administration - FY16       3       93.045       15-02-4C(1)       420,869       416,504         Title III, Part C(1) - Congregate Meals - FY15       3       93.045       16-01-1C(1)       79,643       109,130         Title III, Part C(1) - Congregate Meals - FY16       3       93.045       16-02-4C(2)       231,672       231,672         Title III, Part C(2) - Home Delivered Meals - FY16       3       93.045       16-02-1C(2)       179,189       114,700         Title III, Part E - Administration - FY15       3       93.045       16-02-24C(2)       179,189       144,700         Title III, Part C (2) - Home Delivered Meals - FY16       3       93.045       16-02-1C(2)       179,189       144,700 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>							
Title III, Part B - Support Services - FY15       3       93.044       15-02-3B       367,063       86,713         Title III, Part B - Support Services - FY16       3       93.044       16-02-1B       84,443       10,199         Title III, Part C(1) - Administration - FY16       3       93.045       15-02-3A       50,091         Title III, Part C(1) - Congregate Meals - FY16       3       93.045       15-02-4C(1)       420,869       416,504         Title III, Part C(1) - Congregate Meals - FY16       3       93.045       16-01-1A       26,402         Title III, Part C(1) - Congregate Meals - FY16       3       93.045       16-01-1C(1)       79,643       109,130         Title III, Part C(2) - Home Delivered Meals - FY15       3       93.045       16-02-1C(2)       231,672       231,672         Title III, Part C (2) - Home Delivered Meals - FY16       3       93.045       16-02-1C(2)       179,189       114,700         Title III, Part E - Administration - FY15       3       93.045       15-02-3A       15,268       15,268         Title III, Part E - National Family Caregiver Support Program       93.052       15-02-3E       186,901       43,598			93.043	15-02-3D	26,954		
Title III, Part B - Support Services - FY16       3       93.044       16-02-1B       84,443       10,199         Title III, Part C(1) - Administration - FY15       3       93.045       15-02-3A       50,091         Title III, Part C(1) - Congregate Meals - FY16       3       93.045       16-01-1A       26,402         Title III, Part C(1) - Congregate Meals - FY15       3       93.045       16-01-1C(1)       420,869       416,504         Title III, Part C(1) - Congregate Meals - FY16       3       93.045       16-01-1C(1)       79,643       109,130         Title III, Part C(2) - Home Delivered Meals - FY15       3       93.045       16-02-1C(2)       231,672       231,672         Title III, Part C (2) - Home Delivered Meals - FY16       3       93.045       16-02-1C(2)       179,189       114,700         Title III, Part E - Administration - FY15       3       93.045       15-02-3A       15,268       15,268         Title III, Part E - National Family Caregiver Support Program       93.052       15-02-3E       186,901       43,598	Title III, Part D - Disease Prevention & Health Promotion - FY16		93.043	16-01-1D	7,518		
Title III, Part C(1) - Administration - FY15       3       93.045       15-02-3A       50,091         Title III, Part C(1) - Administration - FY16       3       93.045       16-01-1A       26,402         Title III, Part C(1) - Congregate Meals - FY15       3       93.045       15-02-4C(1)       420,869       416,504         Title III, Part C(1) - Congregate Meals - FY16       3       93.045       16-01-1C(1)       79,643       109,130         Title III, Part C(2) - Home Delivered Meals - FY16       3       93.045       16-02-4C(2)       231,672       231,672         Title III, Part C (2) - Home Delivered Meals - FY16       3       93.045       16-02-1C(2)       179,189       114,700         Title III, Part E - Administration - FY15       3       93.045       15-02-3A       15,268         Title III, Part E - National Family Caregiver Support Program       93.052       15-02-3E       186,901       43,598							
Title III, Part C(1) - Administration - FY16       3       93.045       16-01-1A       26,402         Title III, Part C(1) - Congregate Meals - FY15       3       93.045       15-02-4C(1)       420,869       416,504         Title III, Part C(1) - Congregate Meals - FY16       3       93.045       16-01-1C(1)       79,643       109,130         Title III, Part C (2) - Home Delivered Meals - FY15       3       93.045       15-02-4C(2)       231,672       231,672         Title III, Part C (2) - Home Delivered Meals - FY16       3       93.045       16-02-1C(2)       179,189       114,700         Title III, Part E - Administration - FY15       3       93.045       15-02-3A       15,268         Title III, Part E - National Family Caregiver Support Program       93.052       15-02-3E       186,901       43,598						10,199	
Title III, Part C(1) - Congregate Meals - FY15       3       93.045       15-02-4C(1)       420,869       416,504         Title III, Part C(1) - Congregate Meals - FY16       3       93.045       16-01-1C(1)       79,643       109,130         Title III, Part C (2) - Home Delivered Meals - FY15       3       93.045       15-02-4C(2)       231,672       231,672         Title III, Part C (2) - Home Delivered Meals - FY16       3       93.045       16-02-1C(2)       179,189       114,700         Title III, Part E - Administration - FY15       3       93.045       15-02-3A       15,268         Title III, Part E - National Family Caregiver Support Program       93.052       15-02-3E       186,901       43,598							
Title III, Part C(1) - Congregate Meals - FY16         3         93.045         16-01-1C(1)         79,643         109,130           Title III, Part C (2) - Home Delivered Meals - FY15         3         93.045         15-02-4C(2)         231,672         231,672           Title III, Part C (2) - Home Delivered Meals - FY16         3         93.045         16-02-1C(2)         179,189         11700           Title III, Part E - Administration - FY15         3         93.045         15-02-3A         15,268           Title III, Part E - National Family Caregiver Support Program         93.052         15-02-3E         186,901         43,598						116 504	
Title III, Part C (2) - Home Delivered Meals - FY15         3         93.045         15-02-4C(2)         231,672         231,672           Title III, Part C (2) - Home Delivered Meals - FY16         3         93.045         16-02-1C(2)         179,189         114,700           Title III, Part E - Administration - FY15         3         93.045         15-02-3A         15,268           Title III, Part E - National Family Caregiver Support Program         93.052         15-02-3E         186,901         43,598							
Title III, Part C (2) - Home Delivered Meals - FY16         3         93.045         16-02-1C(2)         179,189         114,700           Title III, Part E - Administration - FY15         3         93.045         15-02-3A         15,268           Title III, Part E - National Family Caregiver Support Program         93.052         15-02-3E         186,901         43,598							
Title III, Part E - Administration - FY15         3         93.045         15-02-3A         15,268           Title III, Part E - National Family Caregiver Support Program         93.052         15-02-3E         186,901         43,598							
Title III, Part E - National Family Caregiver Support Program         93.052         15-02-3E         186,901         43,598						,	
Title III, Part E - National Family Caregiver Support Program         93.052         16-01-1E         58,623         4,730							
	Title III, Part E - National Family Caregiver Support Program		93.052	16-01-1E	58,623	4,730	

The accompanying notes are an integral part of this schedule 11

# SEDGWICK COUNTY, KANSAS SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

#### December 31, 2015

Federal Agency / Pass-Through Grantor / Program	Clusters		CFDA #	Award/Contract Number	Federal Expenditures	Passed Through to Subrecipients
Home Delivered & Congregate Meals FY15		3		15-02-4C(1) & 15-02-4C(2)	231,469	196,384
Home Delivered & Congregate Meals FY16		3	93.053	16-02-1C(1) & 16-02-1C(2)	57,644	121,317
Substance Abuse and Mental Health Services Administration:						
Kansas Department For Aging And Disability Services Projects for Assistance in Transition from Homelessness FY15			02 150	PATH 15-022	59,050	
Projects for Assistance in Transition from Homelessness FY16				PATH 15-022 PATH 16-022	49,655	
Substance Abuse and Mental Health Services_Projects of Regional and			33.130	141110-022	43,033	
National Significance FY15			93.243	40990	68,157	
Substance Abuse and Mental Health Services_Projects of Regional and						
National Significance FY16			93.243	40990	50,064	
Block Grants for Community Mental Health Services FY15			93.958	MHCG-15-022	150,602	
Block Grants for Prevention and Treatment of Substance Abuse - FY15			93.959	ADT-15-01-04	142,002	
Block Grants for Prevention and Treatment of Substance Abuse - FY16			93.959	ADT-16-01-04	175,109	
South Central Mental Health Counseling Center						
Block Grants for Community Mental Health Services FY16			93.958	MHCG-16-022	150,602	
Administration On Community Living:						
Kansas Department For Children and Families			02.020	KODD 2015 ANE 01 C	E 44E	
Developmental Disabilities Basic Support and Advocacy Grants			93.630	KCDD-2015-ANE-01-G	5,445	
Kansas Department For Aging and Disability Services						
ACA - Medicare Improvements for Patients and Providers			93 071	14AAKSMSHI, 14AAKSMAAA, 14KSMADR	14,858	
Kansas Department of Health & Environment			55.071		1,000	
Project Grants and Cooperative Agreements for Tuberculosis				U52PS707869-23 &		
Control Programs FY15			93.116	U52PS004679-01	30,517	
Public Health Emergency Preparedness (PHEP) FY15				264678R	184,968	
Public Health Emergency Preparedness (PHEP) FY16				264678T	145,788	
ACA Personal Responsibility Education Program FY15				264952D & E	99,495	34,360
Family Planning Services FY15				264FP15	189,592	
Family Planning Services FY16			93.217	264FP16	76,120	
WIC Immunization Cooperation Agreements FY15			93.268	264315G3OP	18,826	
WIC Immunization Cooperation Agreements FY16			93.268	264315H3OP	8,709	
IAP Immunization Cooperation Agreements FY15				264315G3OP	21,683	
IAP Immunization Cooperation Agreements FY16				264315H3OP	15,944	
Centers for Disease Control and Prevention_I&T FY15				264435F	1,862	
Assistance Programs for Chronic Disease Prevention & Control FY15				264472J	8,379	
HIV Preventive Activities_Health Dept. Based FY15				264840E & F	30,401	
HIV Preventive Activities_Health Dept. Based FY16				264840F & G	18,828	
Preventive Health Services_STD Control Grants FY15 Preventive Health Services_STD Control Grants FY16				264308E & F	74,430 53,586	
Preventive Health and Health Services Block Grant FY15				264308F & G 264277G	3,724	
Freventive freatur and freatur Services block Grant (1115			55.551	264230G, 264329H&J,	5,724	
Maternal and Child Health Services Block Grant FY15			93 994	264334H&J	117,500	
			00.004	264329G&H, 264334G&H,	111,000	
Maternal and Child Health Services Block Grant FY16			93.994	264230F	127,403	
Subtotal Indirect Programs					4,117,048	
Total U.S. Department of Health & Human Services					4,827,967	
Corporation For National And Community Service:						
Retired and Senior Volunteer Program FY14				13SRWKS004	18,473	
Retired and Senior Volunteer Program FY15			94.002	13SRWKS004	47,579	
Total Corporation For National And Community Service					66,052	
Executive Office of the President:						
Pass-Through Program From:						
Kansas Bureau of Investigation			05 004	C111MW002A	40.400	
High Intensity Drug Trafficking Areas Program			95.001	G11MW003A	49,160	
Total Executive Office of the President					49,160	
U.S. Department of Homeland Security:						
Assistance to Fire Fighters Grant FY15			97 044	EMW-2014-FO-06270	16,351	
Subtotal Direct Programs			07.044	2 201410 00210	16,351	
Pass-Through Program From:					10,001	
Kansas Adjutant General - Division of Emergency Management						
Emergency Mgmt Performance Grant -Salary Reimbursement			97.042	EMW2011EP00034	93,654	
Subtotal Indirect Programs					93,654	
Total Department of Homeland Security					110,005	
. ,						
Total Expenditures of Federal Awards					\$ 11,013,543	\$ 1,956,626
Chustere			Totolo			

Clusters:

1 - Child Nutrition Cluster = 2 - Highway Safety Cluster = 3 - Aging Cluster =

 Totals

 \$ 161,803

 16,149

 1,743,753

The accompanying notes are an integral part of this schedule 12

#### SEDGWICK COUNTY, KANSAS NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

#### Year ended December 31, 2015

#### Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of Sedgwick County (County) and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

#### Note 2. Indirect Cost Rate

The County has elected not to use the 10-percent de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.



Mr. Chris Chronis Chief Financial Officer Sedgwick County 525 N Main Wichita, KS 67203

# **Internal Control Deficiencies**

In planning and performing our audit of the financial statements of Sedgwick County (County) as of and for the year ended December 31, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 deficiency in design exists when (*a*) a control necessary to meet the control objective is missing, or (*b*) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

A *material weakness* is a deficiency, or a combination of deficiencies, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention to those charged with governance.

Following are descriptions of identified deficiencies in internal control that we determined did <u>not</u> constitute significant deficiencies or material weaknesses:

#### Segregation of Duties

As noted previously, a control deficiency 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. Compensating controls can mitigate the severity of a deficiency, but do not eliminate the deficiency. For example, management may supplement the controls and procedures with mitigating controls to help detect and prevent possible misstatements. While certain employees may have access to incompatible functions, resulting in a control deficiency, the deficiency in internal control is mitigated, reducing risk. We continue to report these to management as a reminder to remain diligent in ensuring that mitigating controls continue to function as designed. In the event of changes in personnel, policies or procedures, we recommend management re-evaluate whether the mitigating controls are still in place.

- Treasurer's Office: We noted that clerks can approve their own voids of cash receipt transactions. Mitigating controls include a supervisory review of transactions daily for appropriateness. This review includes voided transactions. Additionally, large payments from mortgage companies are received via wire transfer, which mitigates the risk of misappropriation of large dollar amounts.
- Comcare: We noted that certain employees have the ability to receive cash, post payments to the system, and enter voids in the system. An immaterial amount of cash transactions take place at Comcare because a majority of payments are made electronically by insurance providers.
- Tax System: We noted that one individual had access to the entire tax system, except cashiering. Several mitigating controls are in place to identify unauthorized changes. First, the assessed values of properties are imported from different software that only the appraiser's office has access to make changes. Second, after the tax roll is done, a map is created that shows tax authorities. If a change was incorrectly made to a property's tax authority group, this map would indicate an outlier in the data. Third, the individual does not have access to the cashiering side of the system, so they cannot post fictitious payments in the system.

# KRONOS Payroll Approvals

 During our testing over payroll internal controls, we noted that 2 out of 25 timecards selected for testing were not approved by the employee's supervisor. Both of these were after the implementation of the new timekeeping system, KRONOS. Per the County's policy, supervisor approval is still required, but payroll will process an employee's timecard without this approval. We recommend the County evaluate and implement processes to ensure supervisors are approving their employees' timecards.

### Tax System: Special Assessments

We noted that the special assessment report generated from the tax system duplicated certain special assessments associated with inactive pins. This occurred in instances where the inactive pin was combined with an existing pin and the inactive pin was not marked "paid in full." In the prior year, we recommended that inactive pins be reviewed to verify the special assessments were appropriately reassigned to another pin number and that the inactive pin was marked "paid in full" so that the special assessment report will accurately report special assessments owed. This was implemented in 2013 and completed in 2014; however, one special assessment, even though corrected in 2014, continues to be incorrect on one of the reports generated from the tax system. This error had no impact on the financial statements and the Clerk's office continues to investigate the report issue.

# Single Audit – Aging Cluster

• During our testing of reporting compliance requirements, Aging personnel and the grant manager noted that there are often corrections made to financial reports and reimbursement requests submitted to the Kansas Department for Aging and Disability Services (KDADS). Additionally, we noted during our testing of the December 2015 reports that a typo resulted in the County not receiving the full reimbursement of expenses for the month. This will be corrected and received with the March 2016 reimbursement request. We recommend that the County evaluate the report process to ensure a detailed review of reports is completed before submission to KDADS.

#### Federal Program Payroll Documentation

 Cost Principles outlined in 2 CFR 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements (Uniform Guidance) require that records providing documentation in support of personnel charges to federal grants be supported by a system of internal control. When budget estimates (predetermined allocations) are used, such allocations alone do not qualify as adequate support. Internal controls must still produce reasonable approximations of activity actually performed, with changes in actual activity identified and reflected in the records in a timely manner.

In our review of the new KRONOS timekeeping system, we noted that salaried employees who might work on multiple federal programs do not code their actual time spent on each federal program within the KRONOS system. There is no corresponding documented internal control outside of KRONOS to track and review after-the-fact activity actually performed in comparison to the budgeted allocations of salaries set up within the payroll system.

For the major federal programs tested during this year's Single Audit, none had employees that would be subject to the above requirements. However, other programs now or in the future may have employees charging salaries to multiple programs. Therefore, we recommend the County evaluate options available within KRONOS for tracking time on federal grants for salaried employees, or alternatively implement internal controls outside KRONOS to track time spent on federal programs and evaluate such time in comparison to budgeted allocations.

# **Other Recommendations**

### EMS Accounts Receivable Allowance

During testing of EMS' allowance for uncollectible accounts receivable, we noted that the collection percentage had not been re-evaluated since the County took over billing responsibility for EMS activity in 2014. Additionally, we noted that the EMS billing software currently cannot produce an accounts receivable aging report to help in evaluating collection rates. Now that the County has some historical information on collection rates, write-offs, adjustments, etc., we recommend the County create an accounts receivable aging report and re-evaluate the collection rate used in estimating the accounts receivable allowance using historical collection rates.

### CLOSING

This communication is intended solely for the information and use of the Board and management, and is not intended to be, and should not, be used by anyone other than these specified parties.

Allen, Gibbs & Houlik, L.C.

CERTIFIED PUBLIC ACCOUNTANTS

March 23, 2016 Wichita, KS