

***SEDGWICK COUNTY, KANSAS***

OMB CIRCULAR A-133, SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2011

WITH

INDEPENDENT AUDITORS' REPORT

SEDGWICK COUNTY, KANSAS  
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YEAR ENDED DECEMBER 31, 2011  
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**SEDGWICK COUNTY, KANSAS**

OMB CIRCULAR A-133, SINGLE AUDIT REPORT

Year Ended December 31, 2011

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INDEPENDENT AUDITORS' 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*

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Sedgwick County, Kansas (County), as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 29, 2012. We conducted our audit in accordance with 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.

Internal Control over Financial Reporting

Management of the County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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.

Our consideration of the internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as item 2011-1 that we consider to be a significant deficiency in internal control over financial reporting. A *significant deficiency* is a deficiency, or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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*.

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities 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 29, 2012  
Wichita, Kansas

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD  
HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND REPORT  
ON SUPPLEMENTARY INFORMATION - SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS

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

Compliance

We have audited Sedgwick County, Kansas' (County) compliance with the types of compliance requirements described in the *OMB Circular A-133, Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2011. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the 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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the 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, 2011. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2011-2.

## Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the 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 presented, or detected and corrected, on a timely basis.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as item 2011-2. *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.

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on the response.

## Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2011, and have issued our report thereon dated March 29, 2012 which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to March 29, 2012. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other procedures, including comparing and reconciling such information

directly to the underlying accounting and other records used to prepare the financial statements or to the 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 taken as a whole.

This report is intended solely for the information and use of management, the Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities 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

April 12, 2012  
Wichita, KS



**SEDGWICK COUNTY, KANSAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year ended December 31, 2011

**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

**FINANCIAL STATEMENTS**

Type of auditors’ report issued:

Unqualified

Internal control over financial reporting:

- Material weaknesses identified? \_\_\_\_\_ Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses?   X   Yes \_\_\_\_\_ none reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ Yes   X   No

**FEDERAL AWARDS**

Internal control over major programs:

- Material weaknesses identified? \_\_\_\_\_ Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses?   X   Yes \_\_\_\_\_ none reported

Identification of major programs and type of auditors’ report issued on compliance for major programs:

10.557 Women, Infants & Children	Unqualified
14.238 Shelter + Care	Unqualified
14.871 Section 8 Choice Voucher Program	Unqualified
16.800 Internet Crimes Against Children / ARRA Grants	Unqualified
16.738/ 16.803/ JAG Program Cluster / ARRA Grants	Unqualified
16.804	
59.000 Small Business Administration Grants	Unqualified
81.128 Energy Efficiency & Conservation Block / ARRA Grants	Unqualified
84.116 Advanced Education in General Dentistry	Unqualified
93.069 Bioterrorism Preparedness & Response	Unqualified
93.926 Healthy Start Initiative	Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?

  X   Yes \_\_\_\_\_ No

**SEDGWICK COUNTY, KANSAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year ended December 31, 2011

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SECTION I – SUMMARY OF AUDITORS’ RESULTS  
(Continued)

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Dollar threshold used to distinguish  
between type A and type B programs:           \$ 455,184          

Auditee qualified as low-risk auditee?            Yes   X   No

**SEDGWICK COUNTY, KANSAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year ended December 31, 2011

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

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Finding 2011-1 (Significant Deficiency):

Condition: During 2011, a new tax collection and distribution system was implemented. During our procedures to test the setup and operations of the new system, we identified the following issues that collectively were determined to be significant:

- a) The initial amount of tax certified by the Clerk was not reconciled to the amount of tax billed by the Treasurer to ensure that the correct amount of tax was billed.
- b) Correction of Errors and Supplements are processed throughout the tax year. At the end of the tax year, the original certified tax from the Clerk, plus/minus these items, should equal the amount the Treasurer shows as assessed. A reconciliation was not done at the end of the year to ensure that all the Correction of Errors and Supplements were properly refunded or billed.
- c) State Statutes require the Treasurer's office to know that the proper amount of delinquent taxes is being processed through sheriff warrants, court warrants and redemptions for the respective tax types (personal and real property). With the new tax system, reports were not retained at the time the delinquent taxes were processed as sheriff warrants, court warrants or redemptions to test that the proper amount of delinquent taxes were processed. These reports are "real-time" reports so they could not be recreated at the time of the audit.
- d) For the tax year 2010, the system was not set up correctly to process the tax distributed to tax increment financing (TIF) and tax decrement financing (TDF) districts. The County identified this issue in early 2011, and has made a correcting distribution for the TDF districts and the system setup has been updated to calculate these correctly in future tax years. The County is continuing to develop a correcting distribution for the TIF districts. A correcting distribution will be needed for the 2010 and 2011 tax years, but the system should be updated to distribute TIF districts correctly in the 2012 tax year.
- e) During testing of access controls in Manatron, we noted that there is an "Admin" function that allows users assigned to this role to have complete access to the system. In 2011, we noted that the Deputy Clerk and the Tax System Director were assigned this role. Subsequent to our review of system access, the Deputy Clerk was reassigned to a "ClkAdmin" role which reduced her access to the appropriate level to perform her duties. The Tax System Director continues to have complete access to the system, but mitigating controls do exist: a) the appraised value of property is retained in a separate software package called Orion that only the Appraiser's office has access to; therefore, the Tax System Director could not change the value of a property, b) when correction of errors are processed, it begins in the Appraiser's office and goes through BOCC approval and then to the Clerk's and Treasurer's office to become official, c) the Tax System Director could not process a correction of error and get it through the entire approval process without being questioned, d) the Tax System Director

**SEDGWICK COUNTY, KANSAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year ended December 31, 2011

could move a property from a higher levying tax district to a lower levying tax district; however a map is done at the end of the process that color codes tax districts and a property not assigned to the correct tax district would be an outlier, e) this mapping process would also indicate if the Tax System Director created a new tax district with a lower levy as there would be an outlier in the color coding, and f) if the Tax System Director changed the levy for his tax district, this would be indicated when all properties in that district were flagged for a refund.

Criteria: Internal controls should be designed to provide adequate control over the preparation of the tax rolls and calculation of distributions.

Effect: Lack of controls and procedures could result in incorrect processing of tax rolls.

Recommendations:

- a) We recommend the Treasurer's office reconcile to the Clerk's certified amount at the time tax bills are issued.
- b) We recommend the Treasurer's office compare the amount shown as collected plus the amount uncollected to the adjusted assessed tax.
- c) We recommend at each step in the delinquent tax process that the reports be retained and reconciled to the amount of delinquent tax to verify that all delinquent taxes are being properly processed.
- d) We recommend that the County reviews the tax system in 2012 to ensure the distributions were done correctly.

Management Response (unaudited): Sedgwick County continues to improve the newly implemented Manatron system. The Treasurer's office has implemented new procedures to reconcile taxes billed and correction of errors. They have also improved their process for delinquent taxes, such as running reports at the appropriate steps in the procedures. In 2012, the County will continue to monitor the tax system as tax distributions are completed.

**SEDGWICK COUNTY, KANSAS**  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2011

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SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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Finding 2011-2 (Significant Deficiency):

CFDA # 84.116; Advanced Education in General Dentistry Residency Program, U.S. Department of Education, Award P116Z090072

Conditions: Sedgwick County received Federal funding to assist in purchasing equipment for a dentistry program. During discussions to complete the agreement with the subrecipient, the subrecipient was not identified as a subrecipient. However, the grant activities indicated that subrecipient should have been treated as a subrecipient. The County's agreement with the subrecipient did not properly identify federal award information and compliance requirements. Additionally, the County did not obtain and review the subrecipient's Single Audit report.

Criteria: A-133 Circular Section .400 (d), Pass-through Entity Responsibilities, requires that each subrecipient be notified of federal award information and compliance requirements. Also, it requires the pass-through entity to review a subrecipient's Single Audit report.

Questioned Costs: None noted.

Context: This grant only had one subrecipient. The County reviewed all the invoices related to equipment purchased by the subrecipient to ensure costs were allowable under the grant award.

Effect: The subrecipient may not report these expenditures as Federal expenditures and the County would not identify if the subrecipient had any findings on a Single Audit report

Cause: The grant is not a typical grant done by the County, and a unique relationship was formed between the County and the subrecipient. After clarification of the grant details it was later determined that the County should have treated the recipient as a subrecipient and not a vendor or contractor.

Recommendations: We recommend that the County develop procedures to properly identify when a recipient of grant money is a subrecipient versus a vendor or contractor.

Management Response (unaudited): This congressionally directed grant awarded specifically for the purchase of equipment for the Dentistry Education Program was received by the County on behalf of the program to be operated through the subrecipient. Since the subrecipient was a state institution the County felt secure in the subrecipient's procurement process and the County's ability to monitor purchases and therefore elected to treat them as a vendor/contractor for this grant. In the future when there is any question an arrangement with another agency may be considered a subrecipient instead of a vendor or contractor on a federal grant the County will consult with our auditor to confirm the proper relationship is established and related requirements are followed.

**SEDGWICK COUNTY, KANSAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year ended December 31, 2011

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SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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Fiscal Year	Finding Number	Finding	Comments	Status
2010	2010-1	During the audit of the financial statements, we encountered difficulties in obtaining a report from Manatron (the new tax system) that would have included accurate amounts of the outstanding special assessments receivable. In response to this, estimates were calculated based on two different reports from Manatron and using a report from the old tax system. The receivable recorded on the financial statements was within these estimates; however, the receivable recorded could not be verified directly by Manatron.	Management has worked with Manatron to get an accurate Special Assessment Report to be used for calculation of accounts receivables for financial reporting.	Completed
2010	2010-2	CFDA # 16.804; Recovery Act – Edward Byrne Memorial Justice Assistance Grant Program/Grants to units of Local Government (JAG), U.S. Department of Justice CFDA #16.800, Recovery Act-Internet Crimes Against Children Task Force Programs, USDOJ – The County does not have a procedure in place to identify to each subrecipient, the Federal Award number, CFDA number and the amount of ARRA funds at the time of disbursement of funds. In addition, for CFDA #16.800, the County did not check that a subrecipient had a current Central Contractor Registration (CCR) before the subaward was entered into.	Procedures are now in place to include grant award and CFDA number information on all subrecipient payments of ARRA funding on the check stub or ACH data stream information.	Completed

**SEDGWICK COUNTY, KANSAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year ended December 31, 2011

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**SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**(CONTINUED)**

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<b>Fiscal Year</b>	<b>Finding Number</b>	<b>Finding</b>	<b>Comments</b>	<b>Status</b>
2010	2010-3	CFDA #59.000, Small Business Administration – The County could not provide documentation that they performed verification procedures to ensure vendors were not suspended or debarred from receiving Federal funds.	The Purchasing Department checks the EPLS website on all vendors prior to issuing purchase orders and secures documentation from the website. Wording has been added to the bid documents to notify bidders of this requirement. The Legal Department has added a clause to the general provisions section of the County issued contracts requiring vendor eligibility under this provision. EPLS is also checked by accounting staff when setting up vendors in the payables system.	Completed
2010	2010-4	CFDA #59.000 Small Business Administration – The County did not prepare the required quarterly reports until December 21, 2010 when all three quarterly reports were completed at the same time.	These reports were added to the grants report ticker list. Reports were filed on April 19, 2011 for the period ending 3/31/11.	Completed

**SEDGWICK COUNTY, KANSAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year ended December 31, 2011

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SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
(CONTINUED)

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<u>Fiscal Year</u>	<u>Finding Number</u>	<u>Finding</u>	<u>Comments</u>	<u>Status</u>
2010	2010-5	CFDA #16.800 Internet Crimes Against Children Task Force Programs U.S. Department of Justice – The County awarded money to one subrecipient based on the subrecipient’s grant application to purchase training for their officers. The application and budgeted expenditures were approved by the County. However, the County did not perform subrecipient monitoring during the award to ensure that the subrecipient used the funds in accordance with the application and budgeted expenditures.	The County through the EMCU ICAC staff will obtain copies from the subrecipients in the future. The documentation will be filed in the grant folder maintained in the Accounting Department.	Completed
2010	2010-6	CFDA #16.800 Internet Crimes Against Children Task Force Programs U.S. Department of Justice – The County recorded depreciation on a piece of equipment purchased with grant money as a grant expenditure for the first three quarters of 2010. This expenditure is not an allowable cost for the grant program.	Accounting department staff and supervisor will review expenditure report documentation to verify that no depreciation expenses are included in the report prior to submission.	Completed



**SEDGWICK COUNTY, KANSAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year ended December 31, 2011

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SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
(CONTINUED)

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<b>Fiscal Year</b>	<b>Finding Number</b>	<b>Finding</b>	<b>Comments</b>	<b>Status</b>
2010	2010-7	CFDA #16.804 Edward Byrne Memorial Justice Assistance Grant Program/Grants to Units of Local Government, U.S. Department of Justice – The County could not provide documentation that they performed verification procedures to ensure vendors were not suspended or debarred from receiving Federal funds.	The Purchasing Department checks the EPLS website on all vendors prior to issuing purchase orders and secures documentation from the website. Wording has been added to the bid documents to notify bidders of this requirement. The Legal Department has added a clause to the general provisions section of the County issued contracts requiring vendor eligibility under this provision.	Completed

**SEDGWICK COUNTY, KANSAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended December 31, 2011

Agency/Program	ARRA	Clusters	CFDA #	Award/Contract Number	12/31/2011
<b>U.S. Department of Agriculture:</b>					
Pass-Through Program From:					
Kansas Department on Aging					
TEFAP Commodity Distribution			10.550	3KS5810823	\$ 41,408
Kansas Department of Education					
National School Breakfast Program		1	10.553	2011N109943	76,147
National School Lunch Program		1	10.555	2011N109943	135,040
Kansas Department of Health & Environment					
WIC - Women Infants & Children FY11			10.557	2011IW100343	1,557,398
WIC - Women Infants & Children FY12			10.557	2012IW100343	463,704
Subtotal Indirect Programs					<u>2,273,697</u>
Total U.S. Department of Agriculture					<u>2,273,697</u>
<b>U.S. Department of Housing &amp; Urban Development:</b>					
Supportive Housing Program			14.235	KS01B702003	168,638
Supportive Housing Program			14.235	KS0016B7P021003	103,702
Supportive Housing Program - Enhancement			14.235	KS0017B7P021003	3,470
Supportive Housing Program - Enhancement			14.235	KS0017B7P021003	34,447
Shelter + Care Main			14.238	KS0012C7P021003	397,685
Shelter + Care Bonus #1			14.238	KS01C602001	7,484
Shelter + Care Bonus #2			14.238	KS01C702001	12,406
Section 8 Choice Voucher Program			14.871	KS16V169004010	1,354,509
Subtotal Direct Programs					<u>2,082,341</u>
Pass-Through Program From:					
Kansas Department of Commerce -					
Neighborhood Stabilization Program '09 (includes PI)			14.228	09-NSP-018	419,190
United Methodist CM -					
Supportive Services			14.235	KS01B52001	1,465
Supportive Services			14.235	KS01B52001	4,405
City of Wichita -					
Resident Opportunity and Supportive Services (ROSS)			14.870	KS004RPS210A009	61,930
Subtotal Indirect Programs					<u>486,990</u>
Total U.S. Department of Housing & Urban Development:					<u>2,569,331</u>
<b>U.S. Department of Justice:</b>					
Internet Crimes Against Children (Title IV, JJDP)			16.543	2010-MC-CX-K029	279,174
BJA - Byrne Discretionary Grants (Sheriff's MVR)			16.580	2008-DD-BX-0223	679
BJA - Byrne Discretionary Grants (D.A. Records Mgmt)			16.580	2008-DD-BX-0222	6,655
BJA State Criminal Alien Assistance Prg. (FFY11)			16.606	2011-AP-BX-0701	74,896
Alcohol, Tobacco & Firearms (Gun Taskforce O/T)			16.609	MOU	9,143
Byrne Justice Assistance Grant '09 (JAG)			16.738	2009-DJ-BX-0517	121,246
Byrne Justice Assistance Grant '10 (JAG)		2	16.738	2010-DJ-BX-1528	179,122
Byrne Justice Assistance Grant '11 (JAG)		2	16.738	2011-DJ-BX-2645	38,746
Internet Crimes Against Children '09 (ARRA)	ARRA		16.800	2009-SN-B9-K053	126,739
Byrne Justice Assistance Grant (ARRA) '09 (JAG)	ARRA	2	16.804	2009-SB-B9-1903	565,467
Byrne Competitive Grant - Toxicologist (ARRA) '09	ARRA		16.808	2009-SC-B9-0133	28,788
Asset Forfeiture Program			16.xxx		134,583
Subtotal Direct Programs					<u>1,565,238</u>
Pass-Through Program From:					
Kansas Juvenile Justice Authority					
Juvenile Accountability Block Grant '11			16.523	JABG-2011-18-12	21,307
Juvenile Accountability Block Grant '11			16.523	JABG-2011-18Y-01	24,220
Juvenile Accountability Block Grant '12 (Weekend Alt)			16.523	JABG-2012-18-13	20,378
Juvenile Accountability Block Grant '12 (CSO)			16.523	JABG-2012-18Y-02	26,660
Title V - ESS ART			16.548	OJJ-2011V-33-01	9,140
Title V - ESS ART			16.548	OJJ-2012V-33-02	9,120
Project S.T.A.R.			16.548	S.T.A.R.-2008-18-01	68,417
JAG JFS (ARRA) '11	ARRA	2	16.803	RA JAG	202,168
Kansas Dept. of Corrections					
Adult Intensive Supervision (ARRA) '11	ARRA	2	16.803	RA JAG	708,026
Kansas Governor Federal Grants Program					
STOP Violence Against Women (CY11)			16.588	11-VAWA-15	61,616
Paul Coverdell National Forensic Science Improvement Act (NFSIA)			16.742	10-NFSIA-03	21,235

The notes to this schedule are an integral part of this schedule.

**SEDGWICK COUNTY, KANSAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended December 31, 2011

Agency/Program	ARRA	Clusters	CFDA #	Award/Contract Number	12/31/2011
Paul Coverdell National Forensic Science Improvement Act (NFSIA)			16.742	11-NFSIA-03	104,999
Byrne AISP Grant '11		2	16.738	11-JAG-10	37,236
Byrne AISP Grant '12		2	16.738	12-JAG-16	124,683
Kansas Attorney General					
ATF "Wichita Area Gun Taskforce" MOU '09			16.609	2009-PG-BX-0095	10,455
City of Wichita					
Mental Health Court			16.745	2008-MO-BX-0022	37,066
Subtotal Indirect Programs					<u>1,486,726</u>
Total U.S. Department of Justice					<u>3,051,964</u>
<b>U.S. Department of Transportation:</b>					
Pass-Through Program From:					
Kansas Dept. of Transportation					
Section 5311 Nonurbanized Transportation - FY11			20.509	PT-0799-28	99,907
Section 5311 Nonurbanized Transportation - FY12			20.509	PT-0799-28	133,485
Job Access _Reverse Commute		3	20.516	PT-1611-11	10,207
New Freedom Sect 5317		3	20.521	PT-1704-09	26,936
New Freedom		3	20.521	PT-1702-12	11,120
Highway Safety Project - Click Step		4	20.600	OP -0995-11	14,516
Highway Safety Project - Sobriety Checkpoints		4	20.600	AL-9093-11	6,062
Highway Safety Project - DUI Trailer		4	20.601	AL-9421-10	34,547
Federal Highway Admin. -Construction & Planning			20.205	KDOT (R-282)	2,273
Federal Highway Admin. -Construction & Planning			20.205	KDOT (B-442)	14,376
Federal Highway Admin. -Construction & Planning			20.205	KDOT (R-303)	52,273
City of Wichita					
Section 5307 Urbanized Transportation - FY10			20.507	KS-90-X129	160,000
Subtotal Indirect Programs					<u>565,702</u>
Total U.S. Department of Transportation					<u>565,702</u>
<b>Small Business Administration</b>					
Jabara Tech & Training Center (A)			59.000	SBAHQ-08-I-0047	103,959
Jabara Tech & Training Center (B)			59.000	SBAHQ-09-I-0084	32,698
Total Small Business Administration					<u>136,657</u>
<b>U.S. Department of Energy</b>					
Energy Efficiency and Conservation Block Grant '09	ARRA		81.128	DE-SC0001830	336,149
Total U.S. Department of Energy					<u>336,149</u>
<b>U.S. Department of Education</b>					
Advanced Education in General Dentistry Residency Program '09			84.116	P116Z090072	470,959
Pass-Through Program From:					
Kansas Department of Social & Rehabilitation Services					
GEI Employment Initiative	ARRA		84.390	35465	58,796
Total U.S. Department of Education					<u>529,755</u>
<b>U.S. Department of Health &amp; Human Services:</b>					
Healthy Babies Program (HRSA) FFY09			93.888	1 H1 SMC 16441-01-00	58,487
Healthy Start Initiative FFY09			93.926	5 H49MC 00096-09-00	3,673
Healthy Start Initiative FFY11			93.926	5 H49MC 11254-03-00	251,531
Healthy Start Initiative FFY12			93.926	5 H49MC 11254-04-00	309,557
CDC Reproductive Health FFY09			93.946	1 H75 DP 002295-01	345,464
Subtotal Direct Programs					<u>968,712</u>
Pass-Through Program From:					
Administration On Aging:					
Kansas Department On Aging					
Title III, Part D - Disease Prevention & Health Promotion - FY11			93.043	11-02-1D	17,454
Title III, Part D - Disease Prevention & Health Promotion - FY12			93.043	12-02-1D	7,956
Title III, Part B - Support Services - FY11		5	93.044	11-02-1B	354,095
Title III, Part B - Support Services - FY12		5	93.044	12-02-1B	96,981
Title III, Part C(1) - Administration - FY11		5	93.045	11-02-1A	52,435
Title III, Part C(1) - Administration - FY12		5	93.045	12-02-1A	25,507
Title III, Part C(1) - Congregate Meals - FY11		5	93.045	11-02-1C(1)	410,088
Title III, Part C(1) - Congregate Meals - FY12		5	93.045	12-02-1C(1)	107,771

The notes to this schedule are an integral part of this schedule.

**SEDGWICK COUNTY, KANSAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended December 31, 2011

<i>Agency/Program</i>	<i>ARRA</i>	<i>Clusters</i>	<i>CFDA #</i>	<i>Award/Contract Number</i>	<i>12/31/2011</i>
Title III, Part C (2) - Home Delivered Meals - FY11		5	93.045	11-02-1C(2)	90,641
Title III, Part C (2) - Home Delivered Meals - FY12		5	93.045	12-02-1C(2)	289,105
Title III, Part E - Administration - FY11		5	93.045	11-02-1A	22,903
Title III, Part E - National Family Caregiver Support Program			93.052	11-02-1E	154,139
Title III, Part E - National Family Caregiver Support Program			93.052	12-02-1E	52,714
Home Delivered & Congregate Meals '11		5	93.053	11-02-1C(1) & 11-02-1C(2)	272,243
Home Delivered & Congregate Meals '12		5	93.053	12-02-1C(1) & 12-02-1C(2)	60,832
<b>Kansas Department of Social &amp; Rehabilitation Services</b>					
Path Grant - FY11			93.150	PATH 11-022	80,794
Path Grant - FY12			93.150	PATH 12-022	39,495
Establishing A Participating Mental Health Center -FY11			93.958	MHCG-11-022	182,244
Establishing A Participating Mental Health Center -FY12			93.958	MHCG-12-022	130,174
Substance Abuse (Value Options) Contract - SFY11			93.959	ADT-11-01-04	190,214
Substance Abuse (Value Options) Contract - SFY12			93.959	ADT-12-01-04	209,536
<b>Mental Health Association of South Central Kansas</b>					
Mid Kansas Senior Outreach (SAMHSA)			93.243	1H79SM058660-01	55,229
<b>Kansas Department of Health &amp; Environment</b>					
Bioterrorism Preparedness & Response '10			93.069	5U90TP716985-10	83,123
Bioterrorism Preparedness & Response '11			93.069	U90TP716985-10W1	275,439
Bioterrorism Preparedness & Response '12			93.069	U90TP716985-11	111,073
Butler County Health Dept. - Cities Readiness Initiative			93.069	U90TP716985-11	15,860
Personal Responsibility Education Program '12			93.092	1101KSPREP	74,974
TB Grant '11			93.116	U52PS707869-20	70,000
Family Planning Grant '11			93.217	6FPHPA070009-42	151,738
Family Planning Grant '12			93.217	FPHPA070009-43	86,988
Family Planning - Lab '11			93.217	6FPHPA070009-42	6,122
Family Planning - Lab '12			93.217	FPHPA070009-43	6,116
WIC Immunization Action Plan '11			93.268	H23IP722509-08	19,258
WIC Immunization Action Plan '12			93.268	H23IP722509-09	18,520
Immunization IAP Grant FY11			93.268	H23IP722509-08	26,404
Immunization IAP Grant FY12			93.268	H23IP722509-09	14,301
Chronic Disease Risk Reduction FY12			93.283	U58DP001968-02	7,817
Chronic Disease Risk Reduction FY11			93.991	2B01DP009021-09	4,491
Chronic Disease Risk Reduction FY12			93.991	2B01DP009021-10	7,080
AIDS Testing/Counseling Grant '11 (Opt Out)			93.940	U62PS723508-07	12,887
AIDS Testing/Counseling Grant '12 (Opt Out)			93.940	U62PS723508-07	9,157
HIV-STD #15 '11			93.940	U62PS723508-07	48,497
HIV-STD #15 '12			93.940	U62PS723508-07	40,428
General Clinic STD Grant '11			93.977	H25PS001335-02	44,736
General Clinic STD Grant '12			93.977	H25PS001335-03	46,597
MCH Grant - '11			93.994	B04MC16998-01	122,902
MCH Grant - '12			93.994	B04MC21380-01	19,834
Targeted HIV Prevention Proj '11			93.940	U62PS723508-06	79,418
Targeted HIV Prevention Proj '12			93.940	U62PS723508-07	41,975
Subtotal Indirect Programs					<u>4,348,285</u>
Total U.S. Department of Health & Human Services					<u>5,316,997</u>
<b>Corporation For National And Community Service:</b>					
Retired and Senior Volunteer Program:					
RSVP			94.002	07SRWKS002	50,474
Total Corporation For National And Community Service					<u>50,474</u>
<b>Executive Office of the President</b>					
Pass-Through Program From:					
Kansas Bureau of Investigation					
High Intensity Drug Trafficking Areas Program			95.001	G11MW003A	37,455
Total Executive Office of the President					<u>37,455</u>

The notes to this schedule are an integral part of this schedule.

**SEDGWICK COUNTY, KANSAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended December 31, 2011

<u>Agency/Program</u>	<u>ARRA</u>	<u>Clusters</u>	<u>CFDA #</u>	<u>Award/Contract Number</u>	<u>12/31/2011</u>
<b>U.S. Department of Homeland Security</b>					
Pass-Through Program From:					
Kansas Adjutant General - Division of Emergency Management					
Salary Reimbursement			97.042	EMW2011EP00034	33,654
Homeland Security Planner '08			97.042	2008EME80015	4,946
Homeland Security Planner '09			97.042	2009EPE90006	59,493
Homeland Security Planner '10			97.042	2010EPE00031	13,862
Citizen Corp Funding - '09		6	97.053	2009SST90058	6,228
Citizen Corp Funding - '10		6	97.053	2010SST00035	127
Kansas Highway Patrol					
Metropolitan Medical Response System (MMRS) '11		6	97.071	EMW2011SS00051	160,763
Metropolitan Medical Response System (MMRS) '12		6	97.071	EMW2011SS00051	24,507
Metropolitan Medical Response System (MMRS) '13			97.071	EMW2011SS00051	1,044
Subtotal Indirect Programs					<u>304,624</u>
Total U.S. Department of Homeland Security					<u>304,624</u>
Total Expenditures of Federal Awards					<u><u>\$ 15,172,805</u></u>

Clusters:

- 1 - Child Nutrition Cluster = \$211,187
- 2 - JAG Program Cluster = \$1,976,694
- 3 - Transit Services Program Cluster = \$48,263
- 4 - Highway Safety Cluster = \$55,125
- 5 - Aging Cluster = \$1,782,601
- 6 - Homeland Security Cluster = \$192,669

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

Year ended December 31, 2011

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 *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. Subrecipients

Of the Federal expenditures presented in the schedule, the County provided Federal awards to subrecipients as follows:

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Internet Crimes Against Children (Title IV, JJDP) ARRA	16.800	\$ 2,865
Internet Crimes Against Children (Title IV, JJDP)	16.543	99,651
Justice Assistance Grants (JAG)	16.738	146,715
Justice Assistance Grants (JAG) - ARRA	16.804	185,957
Delinquency Prevention Programs (Title V)	16.548	18,260
KDOT 5311 - Nonurbanized Transportation	20.509	180,495
Title III, Part B – Support Services	93.044	93,472
Title III, Part C(1) – Congregate Meals	93.045	517,859
Title III, Part C(2) – Home Delivered Meals	93.045	379,746
Title III, Part E – National Family Caregivers	93.052	50,532
NSIP	93.053	333,075