

SEDGWICK COUNTY, KANSAS

OMB CIRCULAR A-133, SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2012

WITH

INDEPENDENT AUDITORS' REPORT

SEDGWICK COUNTY, KANSAS
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SEDGWICK COUNTY, KANSAS

OMB CIRCULAR A-133, SINGLE AUDIT REPORT

Year Ended December 31, 2012

TABLE OF CONTENTS

	Page
A copy of Sedgwick County, Kansas' Comprehensive Annual Financial Report, year ended December 31, 2012, accompanies this report. The independent auditors' report and the basic financial statements are hereby incorporated by reference	
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 <i>Government Auditing Standards</i>	1 - 2
Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133	3 - 5
Schedule of Findings and Questioned Costs	6 - 12
Schedule of Expenditures of Federal Awards	13 - 16
Notes to Schedule of Expenditures of Federal Awards	17

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

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

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, 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, 2012, 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 27, 2013.

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 that is less severe than 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2012-1, that we consider to be a significant deficiency.

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*.

Sedgwick County's Response to Findings

The County's response to the finding 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 the financial statements and, accordingly, we express no opinion on it.

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 27, 2013
Wichita, Kansas

INDEPENDENT AUDITORS' REPORT
ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL
OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY OMB CIRCULAR A-133

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 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, 2012. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the 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 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 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, 2012.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as items 2012-2, 2012-3 and 2012-4. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

Management of the 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 with 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 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 2012-2, 2012-3 and 2012-4 that we consider to be significant deficiencies.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, 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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 27, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

March 27, 2013
Wichita, KS

SEDGWICK COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2012

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 Plus Care	Unqualified
14.871 Section 8 Choice Voucher Program	Unqualified
16.738/16.804 JAG Program Cluster / ARRA Grants	Unqualified
93.044/93.045/93.503 Aging Cluster	Unqualified
97.071/ 97.053 Homeland Security Cluster	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

Dollar threshold used to distinguish between type A and type B programs: \$ 383,733

Auditee qualified as low-risk auditee? _____ Yes X No

SEDGWICK COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2012

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2012-1 (Significant Deficiency):

Condition: During our procedures to test the tax roll process, we identified the following issues that collectively were determined to be significant:

- a) The County compared the initial amount of tax certified by the Clerk to the amount of tax billed by the Treasurer and a variance was found and identified; however a reconciliation was not done after the correction was made in the tax system to ensure the proper 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). The County produced reports showing the amount of delinquent taxes processed through the sheriff warrants, court warrants and redemptions; however a reconciliation was not retained to ensure that all delinquent taxes were correctly processed.
- d) Property identification numbers (PINs) can be reassigned or grouped into new identification numbers. When this occurs, taxes and special assessments associated with the old PINs are reassigned to the new PINs to ensure that they are properly billed and collected. We identified, during our testing of special assessment receivables, that special assessments on County projects assigned to the old PINs were not always being properly reassigned to the new PINs; and thus, not being billed correctly. After further investigation it was also determined that this issue likely impacted all taxing districts in the County that had PINs reassigned.

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

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 and, if any corrections are needed, a reconciliation be done after the corrections are recorded in the tax system.
- b) We recommend the Treasurer's office compare the amount shown as collected plus the amount uncollected to the adjusted assessed tax.

SEDGWICK COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2012

SECTION II – FINANCIAL STATEMENT FINDINGS

- c) We recommend at each step in the delinquent tax process that reconciliations are performed and retained to verify that all delinquent taxes are being properly processed.

- d) We recommend when changes to PINs occur, the Clerk's office compares the amount of special assessments previously billed to the old PINs to the amount of special assessments billed to the new PINs. Additionally, we recommend the County evaluate inactive PINs for all taxing districts to determine which may not have been billed correctly. As part of this process, we recommend reviewing activity since the date the PIN became inactive, to evaluate if billings were done correctly in years prior to 2012 as well.

Management Response (unaudited): Sedgwick County continues to improve the Manatron system. The Treasurer's office continues to improve its 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. Procedures will be implemented to have the Clerk's office review PIN changes to ensure that special assessments are billed appropriately. In 2013, 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, 2012

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2012-2 (Significant Deficiency):

CFDA # 93.044 / 93.045 / 93.053; Aging Cluster; U.S. Department of Health and Human Services; Multiple Award Numbers passed through the Kansas Department on Aging.

Conditions: The Sedgwick County Department on Aging could not provide evidence that a required suspension and debarment verification check had been performed for the subawards.

Criteria: Regulations contained in 2 CFR part 180 restrict grantees from contracting with certain parties that are suspended or debarred, or whose principals are suspended or debarred. For covered transactions, the County must verify that their subrecipients are not suspended or debarred. This verification check can be performed by checking EPLS (Excluding Parties List System) or SAM (System for Award Management), collecting a certification from the vendor, or adding a clause or condition to the covered transaction with the subrecipient that is expected to equal or exceed \$25,000.

Questioned Costs: None were noted. A subsequently performed verification check on the SAM website for the two subrecipients tested indicated that none were suspended or debarred.

Context: The County could not provide support that a verification procedure had been performed to ensure the subrecipients were not suspended or debarred from receiving federal funds. The County had eight subrecipients receiving program funds during the year ended December 31, 2012.

Cause: The absence of adequate internal controls and instances of noncompliance appears to be the result of inadequate formal procedures, combined with a lack of awareness of the suspension and debarment requirements as they pertain to the subawards.

Effect: Failure to perform verification checks for covered transactions could result in reimbursement of expenditures to potentially ineligible subrecipients.

Recommendations: We recommend that the County inform and train personnel on the policies and procedures for performing required verification checks for suspended or debarred parties as a required step in the formal procurement process. We also recommend that any new federal grant awards made to the County be provided to the Purchasing Department, so that they can ensure proper suspension and debarment procedures can be applied as appropriate.

Management Response (unaudited): Currently, County departments manage the subgrantee agreements that they enter into. The County's finance division will implement processes and procedures to take an active role in the development of these agreements to ensure that subgrantees affirm they are not a suspended or disbarred party. Additionally, the finance division will implement procedures requiring County departments to seek Purchasing Department verification of eligibility of subrecipients to receive grant awards.

SEDGWICK COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2012

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2012-3 (Significant Deficiency):

CFDA # 93.044 / 93.045 / 93.053; Aging Cluster; U.S. Department of Health and Human Services; Multiple Award Numbers passed through The Kansas Department on Aging

CFDA # 97.053 / 97.071; Homeland Security Cluster, Metropolitan Medical Response System (MMRS); U.S. Department of Homeland Security; Award EMW2011SS00051 2012 and 2013 passed through the Kansas Highway Patrol

Condition: Documentation of the comparison of budgeted distributions of salaries to actual costs based on time activity reports was not completed where employees worked on multiple activities.

Criteria: OMB Circular A-87 states that where budget estimates or other distribution percentages are determined before services are performed, the government should, at least quarterly, perform comparisons of actual costs to budgeted distributions based on monthly activity reports. Distribution percentages should be revised, if necessary, to reflect changed circumstances.

Questioned Costs: Questioned costs pertaining to employees who worked on multiple activities is unknown. The MMRS program has 5 employees who work on multiple activities, with total salaries of \$84,329. The Aging program has 4 employees who work on multiple activities, with total salaries of \$80,810.

Context: Employees in the MMRS program are tracking their time spent on their activities; however, this data has not been utilized to distribute their time to the different cost centers. Employees in the Aging program are not tracking their actual time spent; therefore, data is not available to distribute their time to the different cost centers.

Cause: Procedures were not put in place to report and distribute salaries based on actual time incurred.

Effect: Salary expenditures incurred under the programs may not be allowed as a cost of the grant without proper documentation.

Recommendations: We recommend management of the Aging program develop activity reports for employees to track time actually spent on the grant activities. For the MMRS program, we recommend that time reports currently in place be used to perform quarterly comparisons of actual costs to budgeted distributions. Additionally, distribution percentages should be revised, if necessary, to reflect changed circumstances.

Management Response (unaudited): The County will implement a process to track actual time spent on grant activities for any positions that are split-funded. Part of the process will be to periodically compare actual cost to the budget amount. When necessary, percentages will be revised.

SEDGWICK COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2012

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2012-4 (Significant Deficiency):

CFDA # 93.044 / 93.045 / 93.053; Aging Cluster; U.S. Department of Health and Human Services; Multiple Award Numbers passed through The Kansas Department on Aging

CFDA # 14.238; Shelter Plus Care; U.S. Department of Housing & Urban Development

Condition: The County did not have internal controls in place to track matching funds during the year to make sure the grants' matching requirements were met. Additionally, the match requirement for the Aging Cluster Administration costs did not have adequate support showing that it was met.

Criteria:

Aging: Regulations contained in 45 CFR part 1321 require area agencies, in the aggregate, to contribute at least 25 percent of the costs of administration of area plans.

Shelter Plus Care: Regulations contained in 24 CFR part 582.110 require grant awardees to match with supportive services the amount of rental assistance provided by HUD.

Questioned Costs: None were noted.

Context: As noted previously, the match requirement for the Aging Cluster Administration costs was not met. The match for the Shelter Plus Care grant was met. In both instances, the County could not provide documentation that they were adequately tracking matching funds throughout the year. This may result in not meeting the required match in the future.

Cause: The absence of adequate internal controls appears to be the result of inadequate formal procedures.

Effect: Failure to adequately track required matching funds may result in a failure to meet matching requirements.

Recommendations: We recommend that the County implement a process to track matching funds received during the period of the grant, not just at the end of the grant period, in order to identify if the matching requirement will be met.

Management Response (unaudited): Currently, County departments manage and track grant matches for their department grant matches. The County's finance department will implement processes and procedures to monitor grant matches to ensure they are met and to ensure that periodic financial summaries provided to grant providers are correct.

SEDGWICK COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2012

SECTION V – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Fiscal Year	Finding Number	Finding	Comments	Status
2011	2011-1	<p>During 2012, a new tax collection and distribution system was implemented. During procedures to test the system several issues were identified as follows: a) initial amount of tax billed by the Treasurer; b) a reconciliation was not done to ensure that all correction of errors and supplements were properly refunded; c) tax delinquency reports were not retained to confirm sheriff warrants, court warrants and redemptions; d) the tax system was not set up correctly to distribute tax to TIF and TDF districts for 2010 and 2011. A correcting distribution must be made in 2012 and the system should be corrected to distribute TIF for 2012; e) the Deputy Clerk and the tax system director had complete access to the tax system, but mitigating controls do exist.</p>	<p>Sedgwick County continues to improve the newly implemented Manatron System. The Treasurer's office compared the amount of tax certified to the amount of tax billed and identified a variance; however a reconciliation wasn't done after the corrections were made to verify the correct amount of tax was billed. Also a reconciliation was not done at the end of the year to verify corrections of errors and supplements were processed correctly. Procedures for delinquent taxes have been implemented, such as running reports at the appropriate steps in the process. In 2012, the County will continue to monitor the tax system as tax distributions are completed. See additional information in the Management Response of Finding 2012-1</p>	<p>In-Progress See also Finding 2012-1</p>
2011	2011-2	<p>CFDA # 84.116; Advanced Education in General Dentistry Grant, U.S. Department of Education. Sedgwick County received federal funding from the Department of Education 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 did not issue the subrecipient a subaward agreement that properly identified federal award information and compliance requirements and the County did not review the subrecipients' single audit report for potential findings.</p>	<p>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. This grant has ended and no follow up review was requested by the federal grantor agency.</p>	<p>Completed</p>

SEDGWICK COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2012

<u>Agency/Program</u>	<u>ARRA</u>	<u>Clusters</u>	<u>CFDA #</u>	<u>Award/Contract Number</u>	<u>12/31/2012</u>
U.S. Department of Agriculture:					
Pass-Through Program From:					
Kansas Department of Education					
National School Breakfast Program		1	10.553	2011N109943	\$ 81,373
National School Lunch Program		1	10.555	2011N109943	143,123
Kansas Department of Health & Environment					
WIC - Women Infants & Children FY12			10.557	2012IW100343	1,492,360
WIC - Women Infants & Children FY13			10.557	2012IW100343	494,044
Kansas Department on Aging					
TEFAP Commodity Distribution			10.586	3KS810823	21,102
Subtotal Indirect Programs					<u>2,232,002</u>
Total U.S. Department of Agriculture					<u>2,232,002</u>
U.S. Department of Housing & Urban Development:					
Supportive Housing Program			14.235	KS0016B7P021003	152,788
Supportive Housing Program			14.235	KS0016B7P021104	102,668
Supportive Housing Program - Enhancement			14.235	KS0017B7P021003	3,348
Supportive Housing Program - Enhancement			14.235	KS0017B7P021104	37,411
Shelter Plus Care - Main			14.238	KS0012C7P021003	106,466
Shelter Plus Care - Main			14.238	KS0012C7P021104	358,610
Shelter Plus Care - Bonus #1			14.238	KS01C602001	3,255
Shelter Plus Care - Bonus #1			14.238	KS0066C7P021101	4,527
Shelter Plus Care - Bonus #2			14.238	KS01C702001	6,932
Section 8 Choice Voucher Program			14.871	KS16V169004010	1,120,147
Sustainable Communities Regional Planning Grant			14.xxx	KSRIP0052-11	79,112
Subtotal Direct Programs					<u>1,975,264</u>
Pass-Through Program From:					
Kansas Department of Commerce -					
Neighborhood Stabilization Program '09 (includes PI)			14.228	09-NSP-018	983,631
United Methodist CM -					
Supportive Housing Program Services			14.235	KS01B52001	9,826
City of Wichita -					
Resident Opportunity and Supportive Services (ROSS)			14.870	KS004RPS210A009	62,318
Subtotal Indirect Programs					<u>1,055,775</u>
Total U.S. Department of Housing & Urban Development:					<u>3,031,039</u>
U.S. Department of Justice:					
Internet Crimes Against Children (Title IV, JJDP)			16.543	2010-MC-CX-K029	215,568
BJA - Byrne Discretionary Grants (D.A. Records Mgmt)			16.580	2008-DD-BX-0222	145,152
BJA State Criminal Alien Assistance Prg. (FFY11)			16.606	2012-AP-BX-0338	57,711
Byrne Justice Assistance Grant '09 (JAG)		2	16.738	2009-DJ-BX-0517	256,197
Byrne Justice Assistance Grant '10 (JAG)		2	16.738	2010-DJ-BX-1528	54,951
Byrne Justice Assistance Grant '11 (JAG)		2	16.738	2011-DJ-BX-2645	142,934
Byrne Justice Assistance Grant '12 (JAG)		2	16.738	2012-DJ-BX-0056	28,944
Internet Crimes Against Children '09 (ARRA)	ARRA		16.800	2009-SN-B9-K053	130,710
Byrne Justice Assistance Grant (ARRA) '09 (JAG)	ARRA	2	16.804	2009-SB-B9-1903	277,200
Asset Forfeiture Program			16.xxx		222,204
Asset Forfeiture Program- IRS			16.xxx		20,385
Subtotal Direct Programs					<u>1,551,956</u>
Pass-Through Program From:					
Kansas Juvenile Justice Authority					
Juvenile Accountability Block Grant '12 (Weekend Alt)			16.523	JABG-2012-18-13	10,261
Juvenile Accountability Block Grant '12 (CSO)			16.523	JABG-2012-18Y-02	25,716
Juvenile Accountability Block Grant '13 (Weekend Alt)			16.523	JABG-2013-18-14	15,788

SEDGWICK COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2012

<u>Agency/Program</u>	<u>ARRA</u>	<u>Clusters</u>	<u>CFDA #</u>	<u>12/31/2012</u>
Juvenile Accountability Block Grant '13 (CSO)			16.523 JABG-2013-18Y-03	23,825
Title V - ESS ART			16.548 OJJ-2012V-33-02	9,120
Title V - ESS ART			16.548 OJJ-2013V-33-03	12,160
Project S.T.A.R.			16.548 S.T.A.R.-2008-18-01	11,142
Kansas Governer Federal Grants Program				
STOP Violence Against Women (CY12)			16.588 12-VAWA-18	45,056
Edward Byrne Memorial JAG AISP '12		2	16.738 12-JAG-16	112,349
Paul Coverdell Forensic Science Improvement Grant			16.742 12-NFSIA-03	23,692
Paul Coverdell Forensic Science Improvement Grant			16.742 13-NFSIA-01	13,180
Subtotal Indirect Programs				<u>302,289</u>
Total U.S. Department of Justice				<u>1,854,245</u>
 U.S. Department of Transportation:				
Pass-Through Program From:				
City of Derby				
Highway Planning and Construction - Bike Path			20.205 137-05 CE/FA	17,891
City of Wichita				
Section 5307 Urbanized Transportation - FY12			20.507 KS-90-X129	160,000
Kansas Dept. of Transportation				
Section 5311 Nonurbanized Transportation - FY12			20.509 PT-0798-25	99,538
Section 5311 Nonurbanized Transportation - FY13			20.509 PT-0799-33	102,981
New Freedom Sect 5317			20.521 PT-1617-12	63,992
Highway Safety Project - Click Step			20.600 OP -0995-12	12,264
Highway Safety Project - Sobriety Checkpoints			20.600 AL-9093-12	8,464
Subtotal Indirect Programs				<u>465,130</u>
Total U.S. Department of Transportation				<u>465,130</u>
 U.S. Department of Energy:				
Energy Efficiency and Conservation Block Grant '09	ARRA		81.128 DE-SC0001830	<u>19,800</u>
Total U.S. Department of Energy				<u>19,800</u>
 U.S. Department of Education:				
Pass-Through Program From:				
Kansas Department Of Social & Rehabilitation Services				
GEI Employment Initiative	ARRA		84.390 35465	<u>23,553</u>
Total U.S. Department of Education				<u>23,553</u>
 U.S. Department of Health & Human Services:				
Healthy Babies Program (HRSA) FFY09			93.888 1 H1 SMC 16441-01-00	33,681
Healthy Start Initiative FFY12			93.926 4 H49MC 11254-04-00	241,024
Healthy Start Initiative FFY13			93.926 4 H49MC 11254-05-00	<u>307,432</u>
Subtotal Direct Programs				582,137
Pass-Through Program From:				
Administration On Aging:				
Kansas Department On Aging				
Title III, Part D - Disease Prevention & Health Promotion - FY12			93.043 12-02-1D	27,924
Title III, Part D - Disease Prevention & Health Promotion - FY13			93.043 13-02-1D	8,862
Title III, Part B - Support Services - FY12		3	93.044 12-02-1B	353,706
Title III, Part B - Support Services - FY13		3	93.044 13-02-1B	112,996
Title III, Part C(1) - Administration - FY12		3	93.045 12-02-2A	52,994
Title III, Part C(1) - Administration - FY13		3	93.045 13-02-1A	28,059
Title III, Part C(1) - Congregate Meals - FY12		3	93.045 12-02-1C(1)	441,181
Title III, Part C(1) - Congregate Meals - FY13		3	93.045 13-02-1C(1)	79,777
Title III, Part C (2) - Home Delivered Meals - FY12		3	93.045 12-02-1C(2)	112,151

SEDGWICK COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2012

<u>Agency/Program</u>	<u>ARRA</u>	<u>Clusters</u>	<u>CFDA #</u>	<u>12/31/2012</u>
Title III, Part C (2) - Home Delivered Meals - FY13		3	93.045 13-02-1C(2)	211,217
Title III, Part E - Administration - FY12		3	93.045 12-02-2A	23,027
Title III, Part E - National Family Caregiver Support Program			93.052 12-02-1E	169,086
Title III, Part E - National Family Caregiver Support Program			93.052 13-02-1E	47,259
Home Delivered & Congregate Meals '12		3	93.053 12-02-1C(1) & 12-02-1C	229,124
Home Delivered & Congregate Meals '13		3	93.053 13-02-1C(1) & 13-02-1C	40,987
Kansas Department of Health & Environment				
Bioterrorism Preparedness & Response '12			93.069 U90TP716985-11	216,806
Bioterrorism Preparedness & Response '13			93.069 CDC-RFA-TP12-1201	146,442
Butler County Health Dept. - Cities Readiness Initiative			93.069 U90TP716985-11	5,274
Personal Responsibility Education Program '12			93.092 1101KSPREP	87,226
Personal Responsibility Education Program '13			93.092 1101KSPREP	50,646
TB Grant '12			93.116 U52PS707869-20	52,633
Family Planning Grant '12			93.217 FPHPA070009-43	104,576
Family Planning Grant '13			93.217 FPHPA070009-43	72,200
Family Planning - Lab '12			93.217 FPHPA070009-43	6,089
WIC Immunization Action Plan '12			93.268 H23IP722509-09	16,635
WIC Immunization Action Plan '13			93.268 H23IP722509-09	7,003
Immunization IAP Grant FY12			93.268 H23IP722509-09	13,837
Immunization IAP Grant FY13			93.268 H23IP722509-09	15,092
CDC Prevention_Investigations Risk Reduction FY12			93.283 U58DP001968-02	10,080
CDC Prevention_Investigations Risk Reduction FY13			93.283 264435C	3,747
AIDS Testing/Counseling Grant '12 (Opt Out)			93.940 U62PS723508-07	7,646
AIDS Testing/Counseling Grant '12 (Opt Out)			93.940 U62PS723508-07	8,718
HIV-STD #15 '12			93.940 U62PS723508-07	36,330
HIV-STD Grant '13			93.940 H25PS001335-03	5,913
Targeted HIV Prevention Proj '12			93.940 U62PS723508-07	31,315
Preventive Health Services - General Clinic STD '12			93.977 H25PS001335-03	46,600
Preventive Health Services - General Clinic STD '13			93.977 H25PS001335-03	53,220
Health Services Block Grant_Chronic Disease FY12			93.991 2B01DP009021-10	8,820
Health Services Block Grant_Chronic Disease FY13			93.991 264277E	2,017
MCH Grant - '12			93.994 B04MC21380-01	115,864
MCH Grant - '13			93.994 B04MC21380-01	72,588
Kansas Department Of Social & Rehabilitation Services				
Path Grant - FY12			93.150 PATH 12-022	41,633
Path Grant - FY13			93.150 PATH 13-022	41,217
Establishing A Participating Mental Health Center -FY12			93.958 MHCG-12-022	156,209
Establishing A Participating Mental Health Center -FY13			93.958 MHCG-13-022	156,208
Substance Abuse (Value Options) Contract - SFY12			93.959 ADT-12-01-04	335,482
Subtotal Indirect Programs				<u>3,866,416</u>
Total U.S. Department of Health & Human Services				<u>4,448,553</u>
Corporation For National And Community Service:				
Retired and Senior Volunteer Program:				
RSVP '12			94.002 07SRWKS002	8,050
RSVP '13			94.002 07SRWKS002	17,919
Total Corporation For National And Community Service				<u>25,969</u>
Executive Office of the President:				
Pass-Through Program From:				
Kansas Bureau of Investigation				
High Intensity Drug Trafficking Areas Program			95.001 G11MW003A	33,936
Total Executive Office of the President				<u>33,936</u>

SEDGWICK COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2012

<i>Agency/Program</i>	<i>ARRA</i>	<i>Clusters</i>	<i>CFDA #</i>	<i>12/31/2012</i>
U.S. Department of Homeland Security:				
Pass-Through Program From:				
Kansas Adjutant General - Division of Emergency Management				
FEMA Disaster #4063 (Tornado 5/24/12)			97.036 FENA-4063-DR-KS	84,977
Hazard Mitigation Grant - Severe Weather Siren			97.039 1741HM,JP35	26,919
Homeland Security Planner '11			97.042 2010EPE00031	32,890
Homeland Security Planner '12			97.042 2010EPE00031	32,431
Citizen Corp Funding - '10	4		97.053 2010SST00035	6,354
Citizen Corp Funding - '11	4		97.053 2010SST00035	70
Kansas Highway Patrol				
Metropolitan Medical Response System (MMRS) '12	4		97.071 EMW2011SS00051	284,949
Metropolitan Medical Response System (MMRS) '13	4		97.071 EMW2011SS00051	188,295
Subtotal Indirect Programs				<u>656,885</u>
Total U.S. Department of Homeland Security				<u>656,885</u>
Total Expenditures of Federal Awards				<u><u>\$ 12,791,112</u></u>

Clusters:

- 1 - Child Nutrition Cluster = \$224,496
- 2 - JAG Program Cluster = \$872,575
- 3 - Aging Cluster = \$1,685,219
- 4 - Homeland Security Cluster = \$479,668

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

Year ended December 31, 2012

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 2012 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)	16.543	\$ 96,206
Justice Assistance Grants (JAG)	16.738	220,270
Justice Assistance Grants (JAG) - ARRA	16.804	238,680
Delinquency Prevention Programs (Title V)	16.548	21,280
KDOT 5311 - Nonurbanized Transportation	20.509	183,577
Title III, Part B – Support Services	93.044	98,260
Title III, Part C(1) – Congregate Meals	93.045	520,985
Title III, Part C(2) – Home Delivered Meals	93.045	323,368
Title III, Part E – National Family Caregivers	93.052	28,261
NSIP Congregate and Home Delivered Meals	93.053	270,111