

***SEDGWICK COUNTY, KANSAS***

OMB CIRCULAR A-133, SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2013

WITH

INDEPENDENT AUDITOR'S REPORT

SEDGWICK COUNTY, KANSAS  
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YEAR ENDED DECEMBER 31, 2013  
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**SEDGWICK COUNTY, KANSAS**

OMB CIRCULAR A-133, SINGLE AUDIT REPORT

Year Ended December 31, 2013

TABLE OF CONTENTS

	Page
A copy of Sedgwick County, Kansas' Comprehensive Annual Financial Report, year ended December 31, 2013, 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 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 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 OMB Circular A-133	3 - 5
Schedule of Findings and Questioned Costs	6 - 12
Schedule of Expenditures of Federal Awards	13 - 15
Notes to Schedule of Expenditures of Federal Awards	16

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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

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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, 2013, 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 24, 2014.

**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. 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 24, 2014  
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 OMB CIRCULAR A-133

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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, 2013. 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 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, 2013.

## **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 are described in the accompanying schedule of findings and questioned costs as items 2013-001 and 2013-002. 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 2013-001 and 2013-002 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, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 24, 2014, which contained an unmodified opinion 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. We have not performed any procedures with respect to the audited financial statements subsequent to March 24, 2014. 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

April 15, 2014  
Wichita, KS



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

Year ended December 31, 2013

**SECTION I – SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? \_\_\_\_\_ Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes   X   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 auditor's report issued on compliance for major programs:

14.xxx Sustainable Communities Regional Planning Grant	Unmodified
14.238 Shelter Plus Care	Unmodified
14.267 Continuum of Care	Unmodified
16.738 / 16.804 JAG Program Cluster (ARRA)	Unmodified
16.800 Internet Crimes Against Children (ARRA)	Unmodified
93.044 / 93.045 / 93.053 Aging Cluster	Unmodified
93.501 School Based Health Center	Unmodified
97.071 Homeland Security Grant Program (Metropolitan Medical Response System)	Unmodified

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:   \$ 375,919  

Auditee qualified as low-risk auditee?   X   Yes \_\_\_\_\_ No

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

Year ended December 31, 2013

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SECTION II – FINANCIAL STATEMENT FINDINGS

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None were reported.

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

Year ended December 31, 2013

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SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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**Finding 2013-001 (Significant Deficiency):**

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

**CFDA #14.267; Continuum of Care (COC); U.S. Department of Housing and Urban Development; Award KS0016L7P021205**

Condition: The County's general ledger / payroll system requires that distribution percentages be entered into the system by cost center (grant program) for employees who work on multiple activities or cost objectives.

For the COC program, documentation comparing such budgeted distributions of salaries to actual costs based on time activity reports was not completed for those employees who worked on multiple activities.

For the MMRS program, personnel track their time spent on activities. Grant program management then compares this information quarterly to the distributions set up within the general ledger system. Adjustments were not made as a result of an actual activity; however, more time was incurred on grant activities than budgeted and charged to the grant. During review of these quarterly comparisons, we also noted instances where the distribution percentages entered into the general ledger did not agree with the distributions budgeted in the grant award documents.

Criteria: OMB Circular A-87, Attachment B, paragraph 8(h)(5) 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 salary expenditures for employees who worked on multiple activities are unknown. During testing of the MMRS grant, it was noted that the distribution percentages entered into the general ledger for two employees did not agree to the grant award. For the time period tested, it is estimated that \$4,250 was expended for the grant in the general ledger in excess of what would have been expended using the distribution percentages from the grant award. However, it was also noted that salary expenditures for the grant were still within the total budgeted amount for salaries for the grant award.

The COC program had one employee that worked on multiple activities, with total salary expenditures charged to the grant in 2013 of \$12,291.

Context: Employees in both the MMRS and COC programs are tracking their time spent on their activities, and MMRS management is comparing the actual time to the distribution percentages setup within the general ledger. In the COC program, however, this data has not been utilized to distribute time to the different cost centers for the one employee who works on multiple activities.

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

Year ended December 31, 2013

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

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Cause: For MMRS, quarterly review procedures are sufficient under OMB Circular A-87 to satisfy the documentation requirements for comparing actual costs to budgeted distributions within the general ledger. However, a procedure was not in place to ensure the budgeted distributions were entered correctly into the general ledger at the start of the grant award. For the COC program, procedures were not in place to compare actual time to budgeted distributions.

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

Recommendations: For the COC program, we recommend that time activity 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. We also recommend that the distribution percentages within the general ledger / payroll system be checked at least annually to verify they were entered correctly and agree to the grant award documents.

Management Response: In response to the finding whereby staff distribution percentages were entered into the general ledger in amounts different than the grant award, County staff will verify that actual charges being posted in SAP to the general ledger are equal to the percentage of positions to be applied to the grant during the first reporting period after the grant positions were entered into the general ledger. In instances where a retro pay adjustment was entered, a second follow-up review may be required to confirm the percentage allocated in SAP matches the grant award allocation.

In response to the finding whereby budgeted distributions of salaries for split funded positions were not compared to actual time activity reports and quarterly adjustment made to the general ledger based on variances, county staff will enter their time on the timesheet based on actual time spent on the grant thus making the timesheet the official time activity report for each grant program staff. This will resolve any issues regarding split funded positions across multiple grants since payroll will post based on actual time entered rather than the budgeted allocation.

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

Year ended December 31, 2013

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SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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**Finding 2013-002 (Significant Deficiency):**

**CFDA #14.238; Shelter Plus Care (SPC); U.S. Department of Housing and Urban Development (HUD); Award KS0012C7P021104**

**CFDA #14.267; Continuum of Care (COC); U.S. Department of Housing & Urban Development; Multiple Grant Awards**

Condition: Certain required inspections of housing units were not completed during the current fiscal year.

Criteria: Regulations contained in 24 CFR section 582.305(a) require that a non-Federal entity must physically inspect all units annually during the grant period to ensure that units continue to meet housing quality standards.

Questioned Costs: None were noted.

Context: For the SPC program, three units out of ten units tested in the sample did not have annual inspections completed during the year. For the COC program, five units out of 13 units tested in the sample did not have inspections completed during the year.

Cause: During fiscal 2013, management over operations of these programs was in the process of being transferred from the Sedgwick County Housing Department to another department within the County. Housing Department personnel indicated the inspections were missed during this transition period.

Effect: Failure to do the required housing unit inspections could result in rental assistance payments being made for housing units that do not meet housing quality standards, and are in need of repair.

Recommendations: We recommend that the County reevaluate its process for identifying and scheduling the required inspection of the housing units on an annual basis, to ensure such inspections are completed as oversight of the programs are transferred from one County department to another.

Management Response: At the time of the Shelter Plus Care/Continuum of Care transition from Sedgwick County Housing Authority to SC Health and Human Services (HHS), a number of consumers' units had yet to undergo the required annual re-inspection/certification. To rectify the issues, HHS' Housing Eligibility Specialist, who is a certified HQS inspector, began coordinating with consumers and landlords in an effort to schedule and to perform said re-inspections/certifications.

The HHS' Housing Eligibility Specialist schedules the inspections annually based on the month when each consumer "leased up" initially. As of today, she has conducted re-inspections for consumers who leased up between January and March. She is close to completing April and May re-inspections and will begin scheduling June re-inspections. She also arranges and performs initial inspections for all **new** lease-ups.

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

Year ended December 31, 2013

SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Fiscal Year	Finding Number	Finding
2012	2012-2	<p><b>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.</b></p> <p>The Sedgwick County Department on Aging could not provide evidence that a required suspension and debarment verification check had been performed for sub awards. 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.</p> <p><b>Comments:</b> The County's Purchasing Department checks each vendor for which we issue a purchase order to see that the vendor's "Active Exclusion" status is "No" on the SAM website. The EPLS website has been replaced by the SAM website. Departments that issue sub grant awards other than through Purchasing purchase orders have been instructed to check the SAM website for vendor exclusion status. Purchasing and the County Counselor's office have combined efforts to develop a clause which has been incorporated into all agreements to ensure that sub grantees affirm they are not a suspended or debarred party.</p> <p><b>Status:</b> Completed</p>
2012	2012-3	<p><b>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.</b></p> <p><b>CFDA #97.053 / 97.071; Homeland Security Cluster; Metropolitan Medical Response System (MMRS); U.S. Department of Homeland Security; Award EMW2011SS0051 2012 and 2013 passed through the Kansas Highway Patrol.</b></p> <p>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. 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 comparison of actual costs to budgeted distributions based on monthly activity reports. Distribution percentages should be revised, if necessary, to reflect changed circumstances.</p> <p><b>Comments:</b> The County developed a time tracking and recording system in Sharepoint where split funded employees working on federal grants can record their time for each program they are working on each day. Reports are to be run from this system quarterly by the department's financial manager. The reports compare actual time spent in the grants to budgeted time charged and any variance is to be adjusted in the payroll system. During 2013 the split funded Aging staff reports matched the actual payroll charges to the grants so no adjustments were needed. The Health Department MMRS split funded staff reports did not match the actual payroll charges but no adjustment was made to correct the variance quarterly. We are still working on the process to make sure the financial managers understand and complete the process in a timely manner.</p> <p><b>Status:</b> In process: see finding 2013-001</p>

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

Year ended December 31, 2013

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SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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Fiscal Year	Finding Number	Finding
2012	2012-4	<p><b>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.</b></p> <p><b>CFDA #14.238; Shelter Plus Care; U.S. Department of Housing and Urban Development.</b></p> <p>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 requirements for the Aging Cluster Administration costs did not have adequate support showing that it was met. 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 CFA part 582.110 require grant awardees to match with supportive services the amount of rental assistance provided by HUD.</p> <p><b>Comments:</b> County departments prepare and submit reports on their grants according to the reporting requirements of the grantor. These periodic grant financial reports generally include grant and matching funds when appropriate. For reporting purposes departments may track their matching funds through SAP reports, internally prepared reports or reports and data from contracting agencies. Procedures are in place for each department to comply with each of their grants match requirements and the periodic reporting of match amounts.</p> <p><b>Status:</b> Completed</p>

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

Year Ended December 31, 2013

<i>Agency/Program</i>	<i>ARRA</i>	<i>Clusters</i>	<i>CFDA #</i>	<i>Award/Contract Number</i>	<i>Expenditures</i>
<b>U.S. Department of Agriculture:</b>					
Pass-Through Program From:					
Kansas Department on Aging					
Emergency Food Assistance Program - TEFAP Commodity			10.569	3KS810823	\$ 50,665
Kansas Department of Education					
School Breakfast Program		1	10.553	2011N109943	61,312
National School Lunch Program		1	10.555	2011N109943	111,049
Kansas Department of Health & Environment					
Nutrition Program for Women Infants & Children FY13			10.557	2013IW100343	1,509,345
Nutrition Program for Women Infants & Children FY14			10.557	2012IW100343	451,982
Subtotal Indirect Programs					<u>2,184,353</u>
Total U.S. Department of Agriculture					<u>2,184,353</u>
<b>U.S. Department of Housing &amp; Urban Development:</b>					
Sustainable Communities Regional Planning Grant			14.XXX	KSRIP0052-11	516,798
Supportive Housing Program			14.235	KS0016B7P021104	176,854
Supportive Housing Program - Enhancement			14.235	KS0017B7P021104	3,568
Shelter Plus Care Main			14.238	KS0012C7P021003	113,872
Shelter Plus Care Bonus #1			14.238	KS01C602001	9,650
Shelter Plus Care Bonus #2			14.238	KS01C702001	3,548
Continuum of Care Program (SHP)			14.267	KS0016L7P021205	119,047
Continuum of Care Program (SPC-Main)			14.267	KS0012L7P021205	289,120
Continuum of Care Program (SPC-B1)			14.267	KS0082L7P021201	11,245
Continuum of Care Program (SPC-B2)			14.267	KS0066L7P021202	2,305
Section 8 Housing Choice Vouchers			14.871	KS16V169004010	1,070,553
Subtotal Direct Programs					<u>2,316,560</u>
Pass-Through Program From:					
Kansas Department of Commerce -					
CDBG -Neighborhood Stabilization Program '09 (includes PI)			14.228	09-NSP-018	65,882
United Methodist CM -					
Supportive Housing Program			14.235	KS01B52001	5,723
City of Wichita -					
Resident Opportunity and Supportive Services			14.870	KS004RPS210A009	88,000
Subtotal Indirect Programs					<u>159,605</u>
Total U.S. Department of Housing & Urban Development:					<u>2,476,165</u>
<b>U.S. Department of Justice:</b>					
Missing Children's Assistance_ Internet Crimes Against Children			16.543	2010-MC-CX-K029	157,832
Missing Children's Assistance_ Internet Crimes Against Children			16.543	2013-MC-CX-K021	111,823
BJA - Byrne Discretionary Grants (D.A. Records Mgmt)			16.580	2008-DD-BX-0222	147,719
State Criminal Alien Assistance Program FY13			16.606	2013-AP-BX-0130	49,470
Byrne Justice Assistance Grant FY10		2	16.738	2010-DJ-BX-1528	258,966
Byrne Justice Assistance Grant FY11		2	16.738	2011-DJ-BX-2645	74,818
Byrne Justice Assistance Grant FY12		2	16.738	2012-DJ-BX-0056	261,368
Byrne Justice Assistance Grant FY13		2	16.738	2013-DJ-BX-0622	51,013
RA -Internet Crimes Against Children Task Force FY09	ARRA		16.800	2009-SN-B9-K053	138,081
RA - Byrne Justice Assistance Grant FY09	ARRA	2	16.804	2009-SB-B9-1903	453,575
Equitable Sharing Program			16.922		186,624
Subtotal Direct Programs					<u>1,891,289</u>
Pass-Through Program From:					
Kansas Juvenile Justice Authority					
Juvenile Accountability Block Grant FY13 (Weekend Alt)			16.523	JABG-2013-18-14	8,394
Juvenile Accountability Block Grant FY13 (CSO)			16.523	JABG-2013-18Y-03	1,837
Title V_Delinquency Prevention Program - ESS ART			16.548	OJJ-2013V-33-03	12,160
Kansas Governor Federal Grants Program					
STOP Violence Against Women (CY13)			16.588	13-VAWA-18	38,694
Paul Coverdell Forensic Sciences Improvement Grant			16.742	13-NFSIA-01	29,897
Subtotal Indirect Programs					<u>90,982</u>
Total U.S. Department of Justice					<u>1,982,271</u>
<b>U.S. Department of Transportation:</b>					

The accompanying notes are an  
integral part of this schedule.



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

Year Ended December 31, 2013

<i>Agency/Program</i>	<i>ARRA</i>	<i>Clusters</i>	<i>CFDA #</i>	<i>Award/Contract Number</i>	<i>Expenditures</i>
Pass-Through Program From:					
Kansas Dept. of Transportation					
Highway Planning & Construction (Force Acct Agreement)			20.205	C 429501	90,699
Formula Grants for Rural Areas - Section 5311 FY13			20.509	PT-079933	103,608
Formula Grants for Rural Areas - Section 5311 FY14			20.509	PT-0798-14	103,939
State and Community Highway Safety Project - Click Step		3	20.600	OP -0995-13	10,662
Alcohol Impaired Driving Countermeasures Incentive Grants		3	20.601	AL-9093-13	6,104
Occupant Protection Incentive Grants NSEP		3	20.602	OP 1468-13	7,030
City of Wichita					
Federal Transit_Formula Grants Section 5307 FY13			20.507	KS-90-X129	101,464
Subtotal Indirect Programs					<u>423,506</u>
Total U.S. Department of Transportation					<u>423,506</u>
<b>U.S. Department of Health &amp; Human Services:</b>					
Healthy Start Initiative FY13			93.926	4 H49MC 11254-05-00	239,695
Healthy Start Initiative FY14			93.926	4 H49MC 11254-06-02	296,759
ACA Grants for School-Based Health Ctr Capital Prog (Cloud Elem)			93.501	C12CS21815	500,000
Subtotal Direct Programs					<u>1,036,454</u>
Pass-Through Program From:					
Administration On Aging:					
Kansas Department On Aging					
Title III, Part D - Disease Prevention & Health Promotion - FY13			93.043	13-02-3D	25,912
Title III, Part D - Disease Prevention & Health Promotion - FY14			93.043	14-02-1D	4,350
Title III, Part B - Support Services - FY13		4	93.044	13-02-3B	304,222
Title III, Part B - Support Services - FY14		4	93.044	14-02-1B	89,569
Title III, Part C(1) - Administration - FY13		4	93.045	13-02-3A	50,442
Title III, Part C(1) - Administration - FY14		4	93.045	14-02-1A	26,402
Title III, Part C(1) - Congregate Meals - FY13		4	93.045	13-02-5C(1)	435,830
Title III, Part C(1) - Congregate Meals - FY14		4	93.045	14-02-1C(1)	85,607
Title III, Part C (2) - Home Delivered Meals - FY13		4	93.045	13-02-5C(2)	178,748
Title III, Part C (2) - Home Delivered Meals - FY14		4	93.045	14-02-1C(2)	259,471
Title III, Part E - Administration - FY13		4	93.045	13-02-3A	20,795
Title III, Part E - National Family Caregiver Support Program			93.052	13-02-3E	160,821
Title III, Part E - National Family Caregiver Support Program			93.052	14-02-1E	53,727
Home Delivered & Congregate Meals '13		4	93.053	13-02-5C(1) & 13-02-5C(2)	279,647
Home Delivered & Congregate Meals '14		4	93.053	14-02-1C(1) & 14-02-1C(2)	76,623
Kansas Department Of Social & Rehabilitation Services					
Projects for Assistance in Transition from Homelessness FY13			93.150	PATH 13-022	48,942
Projects for Assistance in Transition from Homelessness FY14			93.150	PATH 14-022	40,339
Block Grants for Community Mental Health Services FY13			93.958	MHCG-13-022	156,209
Block Grants for Community Mental Health Services FY14			93.958	MHCG-14-022	156,208
Block Grants for Prevention and Treatment of Substance Abuse FY13			93.959	ADT-13-01-04	143,944
Block Grants for Prevention and Treatment of Substance Abuse FY14			93.959	ADT-14-01-04	139,964
Kansas Department of Health & Environment					
Bioterrorism Preparedness & Response FY13			93.069	CDC-RFA-TP12-1201	196,875
Public Health Emergency Preparedness FY14			93.069	264678P	143,715
ACA Personal Responsibility Education Program FY13			93.092	1101KSPREP	107,797
ACA Personal Responsibility Education Program FY14			93.092	264952B & C	45,245
Project Grants for Tuberculosis Control Programs FY13			93.116	U52PS707869-20	45,189
Family Planning_Services Grant FY13			93.217	FPHPA070009-43	115,246
Family Planning_Services Grant FY14			93.217	FPHPA070009-43	83,127
WIC Immunization Cooperation Agreements FY13			93.268	H23IP722509-09	29,220
WIC Immunization Cooperation Agreements FY14			93.268	H23IP722509-09	8,478
IAP Immunization Cooperation Agreements FY13			93.268	H23IP722509-09	22,499
IAP Immunization Cooperation Agreements FY14			93.268	H23IP722509-09	11,350
Centers for Disease Control and Prevention_I&T FY13			93.283	264435C	10,180
HIV Prevention Activities_Health Department FY13(Opt Out)			93.940	U62PS723508-07	9,685
HIV Preventive Activities_Health Department Based FY13			93.940	H25PS001335-03	7,348
HIV Preventive Activities_Health Department Based FY14			93.940	H25PS001335-03	21,022
Preventive Health Services_STD Control Grants FY13			93.977	H25PS001335-03	66,133
Preventive Health Activities_Health Department FY14			93.977	H25PS001335-03	51,468
Preventive Health and Health Services Block Grant FY13			93.991	264277E	5,481

The accompanying notes are an  
integral part of this schedule.

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

Year Ended December 31, 2013

<i>Agency/Program</i>	<i>ARRA</i>	<i>Clusters</i>	<i>CFDA #</i>	<i>Award/Contract Number</i>	<i>Expenditures</i>
Preventive Health and Health Services Block Grant FY14			93.991	264277F	5,683
Maternal and Child Health Services Block Grant FY13			93.994	B04MC21380-01	47,945
Maternal and Child Health Services Block Grant FY14			93.994	B04MC21380-01	56,992
Subtotal Indirect Programs					<u>3,828,450</u>
Total U.S. Department of Health & Human Services					<u>4,864,904</u>
<b>Corporation For National And Community Service:</b>					
Retired and Senior Volunteer Program FY12			94.002	07SRWKS002	6,502
Retired and Senior Volunteer Program FY13			94.002	13SRWKS004	25,901
Total Corporation For National And Community Service					<u>32,403</u>
<b>U.S. Department of Homeland Security:</b>					
Pass-Through Program From:					
Kansas Adjutant General - Division of Emergency Management					
Emergency Mgmt Performance Grants - Salary Reimbursement			97.042	EMW2011EP00034	33,654
Emergency Mgmt Performance Grants - Homeland Security Planner FY13			97.042	EMW2011EP00034	60,000
Disaster Grants - FEMA Disaster #4063 (Tornado 5/24/12)			97.036	FEMA-4063-DR-KS	233,787
Hazard Mitigation Grant - Severe Weather Siren Program			97.039	1741HM,JP35	11,475
Kansas Highway Patrol					
Metropolitan Medical Response System (MMRS) FY13			97.071	EMW2011SS00051	139,694
Metropolitan Medical Response System (MMRS) FY14			97.071	EMW2011SS00051	88,405
Subtotal Indirect Programs					<u>567,015</u>
Total Department of Homeland Security					<u>567,015</u>
Total Expenditures of Federal Awards					<u><u>\$12,530,617</u></u>

**Clusters:**

	<u>Totals</u>
1 - Child Nutrition Cluster =	\$ 172,361
2 - JAG Program Cluster =	\$ 1,099,740
3 - Highway Safety Cluster =	\$ 23,796
4 - Aging Cluster =	\$ 1,807,356

The accompanying notes are an  
integral part of this schedule.

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

Year ended December 31, 2013

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 2013 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	\$ 107,267
Justice Assistance Grants (JAG)	16.738	447,829
Internet Crimes Against Children (Title IV, JJDP) ARRA	16.800	12,588
Justice Assistance Grants (JAG) - ARRA	16.804	437,939
Delinquency Prevention Programs (Title V)	16.548	12,160
KDOT 5311 - Nonurbanized Transportation	20.509	146,817
Title III, Part B – Support Services	93.044	100,969
Title III, Part C(1) – Congregate Meals	93.045	521,437
Title III, Part C(2) – Home Delivered Meals	93.045	438,219
Title III, Part E – National Family Caregivers	93.052	27,071
NSIP Congregate and Home Delivered Meals	93.053	356,270