

SEDGWICK COUNTY, KANSAS
OMB CIRCULAR A-133, SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2014
WITH
INDEPENDENT AUDITOR'S REPORT

SEDGWICK COUNTY, KANSAS
OMB CIRCULAR A-133, SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2014
WITH
INDEPENDENT AUDITOR'S REPORT

SEDGWICK COUNTY, KANSAS

OMB CIRCULAR A-133, SINGLE AUDIT REPORT

Year Ended December 31, 2014

TABLE OF CONTENTS

	Page
A copy of Sedgwick County, Kansas' Comprehensive Annual Financial Report, year ended December 31, 2014, 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 - 10
Schedule of Expenditures of Federal Awards	11 - 13
Notes to Schedule of Expenditures of Federal Awards	14

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 AUDITOR'S REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of County Commissioners
Sedgwick County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sedgwick County, Kansas (County), as of and for the year ended December 31, 2014, 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 19, 2015.

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 19, 2015
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

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, 2014. 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, 2014.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 19, 2015, 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. 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 19, 2015
Wichita, KS

SEDGWICK COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2014

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? Yes X none reported

Identification of major programs and type of auditor's report issued on compliance for major programs:

<u>10.557 Nutrition Program For Women, Infants and Children (WIC)</u>	Unmodified
<u>14.267 Continuum of Care</u>	Unmodified
<u>16.922 Equitable Sharing Program</u>	Unmodified
<u>93.926 Healthy Start Initiative</u>	Unmodified
<u>97.071 Homeland Security Grant Program (Metropolitan Medical Response System)</u>	Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? Yes X No

Dollar threshold used to distinguish between type A and type B programs: \$ 355,975

Auditee qualified as low-risk auditee? X Yes No

SEDGWICK COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2014

SECTION II – FINANCIAL STATEMENT FINDINGS

None were reported.

SEDGWICK COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2014

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None were reported.

SEDGWICK COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2014

SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Fiscal Year	Finding Number	Finding
2013	2013-001	<p>CFDA #97.071; Homeland Security Cluster, Metropolitan Response System (MMRS); U.S. Department of Homeland Security; Award EMW2011SS00051, passed through the Kansas Highway Patrol</p> <p>CFDA #14.267; Continuum of Care (COC); U.S. Department of Housing and Urban Development; Award KS0016L7P021205</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. Employees in the MMRS program were tracking their time spent on their activities; however this data was not utilized to distribute their time in different cost centers. 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. The employee in the COC program was also tracking their actual time spent on activities, however; this data was not utilized to distribute time to the different cost centers for the one employee who works multiple activities. Procedures were also not in place to compare actual time to budgeted distributions.</p> <p>Comments: In response to the first concern whereby staff distribution percentages were entered wrong into the general ledger, 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 are entered into the general ledger. In instances where a retro pay adjustment is required, a second follow-up review may be required to confirm the percentage allocated in SAP matches the grant allocation. In response to the second concern regarding time/activity reporting, County staff will enter their time on the official timesheet based on actual hours 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 time entered rather than the budgeted allocation.</p> <p>Status: Completed</p>

SEDGWICK COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2014

SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Fiscal Year	Finding Number	Finding
2013	2013-002	<p>CFDA #14.238; Shelter Plus Care (SPC); U.S. Department of Housing and Urban Development (HUD); Award KS0012C79021104</p> <p>CFDA #14.267; Continuum of Care (COC); U.S. Department of Housing and Urban Development (HUD); Multiple Grant Awards</p> <p>Certain required inspections of housing units were not completed during the current fiscal year. 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.</p> <p>Comments: The Shelter Plus Care/Continuum of Care program was transitioning from the Housing Authority to the Health & Human Services (HHS) Division during the last quarter of 2013, and a number of consumers' units had yet to undergo the required annual re-inspection/certification. To rectify the issue, HHS Housing Eligibility Specialist, a certified HQS inspector, began coordinating with consumers and landlords to schedule and perform the re-inspections/certifications. The HHS Housing Eligibility Specialist completed all re-inspections through June 2014 prior to a unit's lease anniversary date as well as performing initial inspections for all new lease-ups. She maintains monthly schedule of all planned required re-inspections based on the initial "lease-up" date and keeps it current.</p> <p>Status: Completed</p>

SEDGWICK COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2014

<i>Federal Agency / Pass-Through Grantor / Program</i>	<i>Clusters</i>	<i>CFDA #</i>	<i>Award/Contract Number</i>	<i>Federal Expenditures</i>
U.S. Department of Agriculture:				
Pass-Through Program From:				
Kansas Department of Education				
School Breakfast Program	1	10.553	2011N109943	\$ 60,329
School Lunch Program	1	10.555	2011N109943	109,470
Kansas Department of Health & Environment				
Nutrition Program for Women Infants & Children FY 14		10.557	2013IW100343	1,488,208
Nutrition Program for Women Infants & Children FY 15		10.557	2013IW100343	462,809
Subtotal Indirect Programs				<u>2,120,816</u>
Total U.S. Department of Agriculture				<u>2,120,816</u>
U.S. Department of Housing & Urban Development:				
Continuum of Care Program (SHP)		14.267	KS0016L7P021205	26,728
Continuum of Care Program (SPC-Main) FY 12		14.267	KS0012L7P021205	121,315
Continuum of Care Program (SPC-Main) FY 13		14.267	KS0012L7P021306	424,406
Continuum of Care Program (SPC-B-1) FY 12		14.267	KS0082L7P021201	4,887
Continuum of Care Program (SPC-B-1) FY 13		14.267	KS0066L7P021303	16,697
Continuum of Care Program (SPC-B-2) FY 12		14.267	KS0066L7P021202	3,593
Continuum of Care Program (SPC-B-2) FY 13		14.267	KS0082L7P021302	11,292
Continuum of Care Program (Safety Net) FY 12		14.267	KS0011L7P021205	17,040
Continuum of Care Program (Safety Net) FY 13		14.267	KS0011L7P021306	64,706
Continuum of Care Program (Samaritan) FY 12		14.267	KS0009L7P021202	43,971
Section 8 Choice Voucher Program		14.871	KS16V169004010	1,010,365
Sustainable Communities Regional Planning Grant		14.xxx	KSRIP0052-11	659,940
Subtotal Direct Programs				<u>2,404,940</u>
Pass-Through Program From:				
Kansas Housing Resource Corporation -				
HOME Investment Partnership (Homeowner Rehab)		14.239	HR10-0086	170,627
City of Wichita -				
Resident Opportunity and Supportive Services (ROSS)		14.870	KS004RPS210A009	73,000
Subtotal Indirect Programs				<u>243,627</u>
Total U.S. Department of Housing & Urban Development:				<u>2,648,567</u>
U.S. Department of Justice:				
Missing Children's Assistance_ Internet Crimes Against Children		16.543	2013-MC-CX-K021	314,262
BJA State Criminal Alien Assistance Program FY14		16.606	2014-AP-BX-0024	39,802
Byrne Justice Assistance Grant FY 11 (JAG)		16.738	2011-DJ-BX-2645	188,293
Byrne Justice Assistance Grant FY 12 (JAG)		16.738	2012-DJ-BX-0056	22,944
Byrne Justice Assistance Grant FY 13 (JAG)		16.738	2013-DJ-BX-0622	220,739
Byrne Justice Assistance Grant FY 14 (JAG)		16.738	2014-DJ-BX-0829	84,199
DNA Backlog Reduction Program FY 13		16.741	2013-DN-BX-0038	98,921
Equitable Sharing Program		16.922		534,280
Subtotal Direct Programs				<u>1,503,440</u>
Pass-Through Program From:				
Kansas Governor Federal Grants Program				
Violence Against Women Formula Grants (FY 14)		16.588	14-VAWA-16	41,006
Paul Coverdell National Forensic Science Improvement		16.742	13-NFSIA-01	12,422
Subtotal Indirect Programs				<u>53,428</u>
Total U.S. Department of Justice				<u>1,556,868</u>

The accompanying notes are an
integral part of this schedule

SEDGWICK COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2014

<i>Federal Agency / Pass-Through Grantor / Program</i>	<i>Clusters</i>	<i>CFDA #</i>	<i>Award/Contract Number</i>	<i>Federal Expenditures</i>
U.S. Department of Transportation:				
Pass-Through Program From:				
Kansas Dept. of Transportation				
Highway Planning & Construction (Force Acct Agreement)		20.205	C 429501	58,170
Formula Grants for Rural Areas - Section 5311 FY14		20.509	PT-0798-14	108,318
Formula Grants for Rural Areas - Section 5311 FY15		20.509	PT-0799-35	109,544
Highway Safety Project - Click Step	2	20.600	OP -0995-13	13,329
Alcohol Impaired Driving Countermeasures Incentive Grants	2	20.601	AL-9093-13	7,821
Occupant Protection Incentive Grants NSEP	2	20.602	OP 1468-13	3,866
City of Wichita				
Federal Transit_Formula Grants FY14		20.507	KS-90-X129	84,771
Subtotal Indirect Programs				385,819
Total U.S. Department of Transportation				385,819
U.S. Department of Health & Human Services:				
Healthy Start Initiative FY14		93.926	4 H49MC 11254-06-05	361,928
Healthy Start Initiative FY15		93.926	4 H49MC 11254-07-00	161,432
ACA Grants for School-Based Health Ctr Capital Prg (Jardine School)		93.501	C12CS25549	500,000
Subtotal Direct Programs				1,023,360
Pass-Through Program From:				
Administration On Aging:				
Kansas Department For Aging And Disability Services				
Title III, Part D - Disease Prevention & Health Promotion - FY14		93.043	14-02-1D	29,034
Title III, Part D - Disease Prevention & Health Promotion - FY15		93.043	15-02-1D	8,964
Title III, Part B - Support Services - FY14	3	93.044	14-02-3B	262,692
Title III, Part B - Support Services - FY15	3	93.044	15-02-1B	115,074
Title III, Part C(1) - Administration - FY14	3	93.045	14-02-3A	52,897
Title III, Part C(1) - Administration - FY15	3	93.045	15-02-1A	26,402
Title III, Part C(1) - Congregate Meals - FY14	3	93.045	14-02-5C(1)	414,516
Title III, Part C(1) - Congregate Meals - FY15	3	93.045	15-02-1C(1)	91,009
Title III, Part C (2) - Home Delivered Meals - FY14	3	93.045	14-02-5C(2)	102,386
Title III, Part C (2) - Home Delivered Meals - FY15	3	93.045	15-02-1C(2)	323,545
Title III, Part E - Administration - FY14	3	93.045	14-02-3A	14,323
Title III, Part E - National Family Caregiver Support Program		93.052	14-02-3E	174,076
Title III, Part E - National Family Caregiver Support Program		93.052	15-02-1E	41,044
Home Delivered & Congregate Meals FY14	3	93.053	14-02-5C(1) & 14-02-5C(2)	224,865
Home Delivered & Congregate Meals FY15	3	93.053	15-02-1C(1) & 15-02-1C(2)	37,075
Substance Abuse and Mental Health Services Administration:				
Kansas Department For Aging And Disability Services				
Projects for Assistance in Transition from Homelessness FY14		93.150	PATH 14-022	33,648
Projects for Assistance in Transition from Homelessness FY15		93.150	PATH 15-022	34,231
Block Grants for Community Mental Health Services -FY14		93.958	MHCG-14-022	150,602
Block Grants for Community Mental Health Services -FY15		93.958	MHCG-15-022	150,602
Block Grants for Prevention and Treatment of Substance Abuse - FY14		93.959	ADT-13-01-04	165,376
Block Grants for Prevention and Treatment of Substance Abuse - FY15		93.959	ADT-14-01-04	169,509
Kansas Department of Health & Environment				
Public Health Emergency Preparedness (PHEP) FY14		93.069	264678P	182,881
Public Health Emergency Preparedness (PHEP) FY15		93.069	264678R	143,271
ACA Personal Responsibility Education Program FY14		93.092	264952B & C	103,496
ACA Personal Responsibility Education Program FY15		93.092	264952D & E	51,922
Family Planning Services FY14		93.217	FPHPA070009-43	163,324

The accompanying notes are an
integral part of this schedule

SEDGWICK COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2014

<i>Federal Agency / Pass-Through Grantor / Program</i>	<i>Clusters</i>	<i>CFDA #</i>	<i>Award/Contract Number</i>	<i>Federal Expenditures</i>
Family Planning Services FY15		93.217	FPHPA070009-43	89,643
WIC Immunization Cooperation Agreements FY14		93.268	H23IP722509-09	13,817
WIC Immunization Cooperation Agreements FY15		93.268	H23IP722509-09	16,512
IAP Immunization Cooperation Agreements FY14		93.268	H23IP722509-09	20,979
IAP Immunization Cooperation Agreements FY15		93.268	H23IP722509-09	8,825
Centers for Disease Control and Prevention_I&T FY15		93.283	264435F	1,214
HIV Prevention Activities_Health Department Based FY14		93.940	264840D & E	31,598
HIV Prevention Activities_Health Department Based FY15		93.940	264840E & F	19,296
Assistance Programs for Chronic Disease Prevention & Control FY14		93.945	264434HD4	8,420
Assistance Programs for Chronic Disease Prevention & Control FY15		93.945	264472J	5,461
Preventive Health Services_STD Control Grants FY14		93.977	264840D & E	77,362
Preventive Health Services_STD Control Grants FY15		93.977	264308E & F	47,242
Preventative Health and Health Services Block Grant FY14		93.991	264277F	9,262
Preventative Health and Health Services Block Grant FY15		93.991	264277G	2,427
Maternal and Child Health Services Block Grant FY14		93.994	B04MC21380-01	63,107
Maternal and Child Health Services Block Grant FY15		93.994	B04MC21380-01	64,622
Subtotal Indirect Programs				<u>3,746,551</u>
Total U.S. Department of Health & Human Services				<u>4,769,911</u>
 Corporation For National And Community Service:				
Retired and Senior Volunteer Program FY13		94.002	13SRWKS004	7,624
Retired and Senior Volunteer Program FY14		94.002	13SRWKS004	30,596
Total Corporation For National And Community Service				<u>38,220</u>
 Executive Office of the President:				
Pass-Through Program From:				
Kansas Bureau of Investigation				
High Intensity Drug Trafficking Areas Program		95.001	G11MW003A	44,679
Total Executive Office of the President				<u>44,679</u>
 U.S. Department of Homeland Security				
Pass-Through Program From:				
Kansas Adjutant General - Division of Emergency Management				
Emergency Mgmt Performance Grants - Salary Reimbursement		97.042	EMW2011EP00034	33,650
Emergency Mgmt Performance Grants - Homeland Security Planner		97.042	EMW2011EP00034	70,240
Kansas Highway Patrol				
Metropolitan Medical Response System (MMRS) FY14		97.071	EMW2011SS00051	197,048
Subtotal Indirect Programs				<u>300,938</u>
Total Department of Homeland Security				<u>300,938</u>
Total Expenditures of Federal Awards				<u>\$ 11,865,818</u>

Clusters:

1 - Child Nutrition Cluster =	\$ 169,799
2 - Highway Safety Cluster =	25,016
3 - Aging Cluster =	1,664,784

Totals

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, 2014

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 2014 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	\$ 110,732
Justice Assistance Grants (JAG)	16.738	319,816
KDOT 5311 – Nonurbanized Transportation	20.509	160,042
Title III, Part B – Support Services	93.044	112,285
Title III, Part C(1) – Congregate Meals	93.045	505,525
Title III, Part C(2) – Home Delivered Meals	93.045	438,219
Title III, Part E – National Family Caregivers	93.052	25,513
NSIP Congregate and Home Delivered Meals	93.053	214,548
Personal Responsibility Education Program	93.092	49,360