

SEDGWICK COUNTY, KANSAS

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2015

WITH

INDEPENDENT AUDITOR'S REPORT



SEDGWICK COUNTY, KANSAS
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SEDGWICK COUNTY, KANSAS

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Year Ended December 31, 2015

TABLE OF CONTENTS

	Page
A copy of Sedgwick County, Kansas' Comprehensive Annual Financial Report, year ended December 31, 2015, accompanies this report. The independent auditor's report and the basic financial statements are hereby incorporated by reference	
Independent Auditor's Report on Internal Control over Financial Reporting 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 the Uniform Guidance	3 – 5
Schedule of Findings and Questioned Costs	6 – 10
Schedule of Expenditures of Federal Awards	11 – 12
Notes to Schedule of Expenditures of Federal Awards	13

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

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

Board of County Commissioners
Sedgwick County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sedgwick County, Kansas (County), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 23, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control 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 23, 2016
Wichita, Kansas

INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL
OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Board of County Commissioners
Sedgwick County, Kansas

Report on Compliance for Each Major Federal Program

We have audited Sedgwick County, Kansas' (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2015. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements 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, 2015.

Other Matters

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

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

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2015-001, 2015-002 and 2015-003, that we consider to be significant deficiencies.

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 23, 2016, which contained unmodified opinions on those financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to March 23, 2016. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

March 25, 2016
Wichita, KS

SEDGWICK COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2015

SECTION I – SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weaknesses identified? _____ Yes X No
- Significant deficiencies identified? _____ Yes X none reported
- Noncompliance material to financial statements noted? _____ Yes X No

FEDERAL AWARDS

Internal control over major federal programs:

- Material weaknesses identified? _____ Yes X No
- Significant deficiencies identified? X Yes _____ none reported

Type of auditor's report issued on compliance for major federal programs:

See below

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

 X Yes _____ No

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

CFDA NUMBER	NAME OF FEDERAL PROGRAM	OPINION
14.871	Section 8 Choice Voucher Program	Unmodified
20.509	Formula Grants for Rural Areas - Section 5311	Unmodified
93.044 / 93.045 / 93.053	Aging Cluster	Unmodified

Dollar threshold used to distinguish between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 X Yes _____ No

SEDGWICK COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2015

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

SEDGWICK COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2015

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2015-001 (Significant Deficiency):

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

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

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

Questioned Costs: None were noted.

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

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

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

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

Views of Responsible Officials:

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

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

SEDGWICK COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2015

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2015-002 (Significant Deficiency):

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

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

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

Questioned Costs: None were noted.

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

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

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

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

Views of Responsible Officials:

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

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

SEDGWICK COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2015

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2015-003 (Significant Deficiency):

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

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

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

Questioned Costs: None were noted.

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

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

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

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

Views of Responsible Officials:

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

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

SEDGWICK COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2015

<i>Federal Agency / Pass-Through Grantor / Program</i>	<i>Clusters</i>	<i>CFDA #</i>	<i>Award/Contract Number</i>	<i>Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
U.S. Department of Agriculture:					
Pass-Through Program From:					
Kansas Department of Education					
National School Breakfast Program	1	10.553	2011N109943	\$ 57,978	
National School Lunch Program	1	10.555	2011N109943	103,825	
Kansas Department of Health & Environment					
Nutrition Program for Women Infants & Children FY15		10.557	2014IW100343	1,478,987	
Nutrition Program for Women Infants & Children FY16		10.557	2015IW100343	468,020	
Subtotal Indirect Programs				<u>2,108,810</u>	
Total U.S. Department of Agriculture				<u>2,108,810</u>	
U.S. Department of Housing & Urban Development:					
Continuum of Care Program (SPC-Main) FY13					
		14.267	KS0012L7P021306	142,919	
Continuum of Care Program (SPC-Main) FY14					
		14.267	KS0012L7P021407	377,835	
Continuum of Care Program (SPC-B-1) FY13					
		14.267	KS0066L7P021303	6,091	
Continuum of Care Program (SPC-B-1) FY14					
		14.267	KS0066L7P021404	7,250	
Continuum of Care Program (SPC-B-2) FY13					
		14.267	KS0082L7P021302	12,810	
Continuum of Care Program (SPC-B-2) FY14					
		14.267	KS0082L7P021403	3,025	
Continuum of Care Program (Safety Net) FY13					
		14.267	KS0011L7P021306	24,375	
Continuum of Care Program (Safety Net) FY14					
		14.267	KS0011L7P021407	60,345	
Continuum of Care Program (Samaritan) FY13					
		14.267	KS0009L7P021303	51,955	
Section 8 Choice Voucher Program					
		14.871	KS16V169004010	900,700	
Sustainable Communities Regional Planning Grant					
		14.XXX	KSRIP0052-11	238,338	
Subtotal Direct Programs				<u>1,825,643</u>	
Pass-Through Program From:					
City of Wichita -					
Resident Opportunity and Supportive Services (ROSS)		14.870	KS004RPS210A009	73,000	
Subtotal Indirect Programs				<u>73,000</u>	
Total U.S. Department of Housing & Urban Development:				<u>1,898,643</u>	
U.S. Department of Justice:					
Missing Children's Assistance_ Internet Crimes Against Children FY14					
		16.543	2013-MC-CX-K021	165,026	\$ 70,001
Missing Children's Assistance_ Internet Crimes Against Children FY15					
		16.543	2013-MC-CX-K021	157,425	62,991
BJA State Criminal Alien Assistance Prg. FY15					
		16.606	2015-AP-BX-0095	47,173	
Byrne Justice Assistance Grant FY12 (JAG)					
		16.738	2012-DJ-BX-0056	45,984	18,984
Byrne Justice Assistance Grant FY13 (JAG)					
		16.738	2013-DJ-BX-0622	19,273	19,273
Byrne Justice Assistance Grant FY14 (JAG)					
		16.738	2014-DJ-BX-0829	235,389	151,074
Byrne Justice Assistance Grant FY15 (JAG)					
		16.738	2015-DJ-BX-0300	93,835	
Equitable Sharing Program					
		16.922	Not available	578,234	
Subtotal Direct Programs				<u>1,342,339</u>	
Pass-Through Program From:					
Kansas Governor Federal Grants Program					
Paul Coverdell National Forensic Science Improvement		16.742	15-NFSIA-02	31,409	
Kansas Department of Corrections					
Title V _Delinquency Prevention Program		16.548	OJJ-2015V-38-01	9,244	
Subtotal Indirect Programs				<u>40,653</u>	
Total U.S. Department of Justice				<u>1,382,992</u>	
U.S. Department of Transportation:					
Pass-Through Program From:					
Kansas Dept. of Transportation					
Highway Planning & Construction (Force Acct Agreement)					
		20.205	C 429501	15,159	
Formula Grants for Rural Areas - Section 5311 FY15					
		20.509	PT-079935	104,393	
Formula Grants for Rural Areas - Section 5311 FY16					
		20.509	PT-079936	353,775	193,256
Highway Safety Project - Click Step					
	2	20.600	OP -0995-13	5,781	
National Priority Safety Programs					
	2	20.616	AL-9093-15 / SP-4704-15	10,368	
City of Wichita					
Federal Transit_Formula Grants FY14		20.507	KS-90-X129	80,438	
Subtotal Indirect Programs				<u>569,914</u>	
Total U.S. Department of Transportation				<u>569,914</u>	
U.S. Department of Health & Human Services:					
Healthy Start Initiative FY15					
		93.926	4 H49MC 11254-07-00	317,870	
Healthy Start Initiative FY16					
		93.926	6 H49MC 11254-08-01	393,049	
Subtotal Direct Programs				<u>710,919</u>	
Pass-Through Program From:					
Administration On Aging:					
Kansas Department For Aging And Disability Services					
Title III, Part D - Disease Prevention & Health Promotion - FY15					
		93.043	15-02-3D	26,954	
Title III, Part D - Disease Prevention & Health Promotion - FY16					
		93.043	16-01-1D	7,518	
Title III, Part B - Support Services - FY15					
	3	93.044	15-02-3B	367,063	
Title III, Part B - Support Services - FY16					
	3	93.044	16-02-1B	84,443	10,199
Title III, Part C(1) - Administration - FY15					
	3	93.045	15-02-3A	50,091	
Title III, Part C(1) - Administration - FY16					
	3	93.045	16-01-1A	26,402	
Title III, Part C(1) - Congregate Meals - FY15					
	3	93.045	15-02-4C(1)	420,869	416,504
Title III, Part C(1) - Congregate Meals - FY16					
	3	93.045	16-01-1C(1)	79,643	109,130
Title III, Part C (2) - Home Delivered Meals - FY15					
	3	93.045	15-02-4C(2)	231,672	231,672
Title III, Part C (2) - Home Delivered Meals - FY16					
	3	93.045	16-02-1C(2)	179,189	114,700
Title III, Part E - Administration - FY15					
	3	93.045	15-02-3A	15,268	
Title III, Part E - National Family Caregiver Support Program					
		93.052	15-02-3E	186,901	43,598
Title III, Part E - National Family Caregiver Support Program					
		93.052	16-01-1E	58,623	4,730

The accompanying notes are an
integral part of this schedule

SEDGWICK COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2015

<i>Federal Agency / Pass-Through Grantor / Program</i>	<i>Clusters</i>	<i>CFDA #</i>	<i>Award/Contract Number</i>	<i>Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
Home Delivered & Congregate Meals FY15	3	93.053	15-02-4C(1) & 15-02-4C(2)	231,469	196,384
Home Delivered & Congregate Meals FY16	3	93.053	16-02-1C(1) & 16-02-1C(2)	57,644	121,317
Substance Abuse and Mental Health Services Administration:					
Kansas Department For Aging And Disability Services					
Projects for Assistance in Transition from Homelessness FY15		93.150	PATH 15-022	59,050	
Projects for Assistance in Transition from Homelessness FY16		93.150	PATH 16-022	49,655	
Substance Abuse and Mental Health Services_Projects of Regional and National Significance FY15		93.243	40990	68,157	
Substance Abuse and Mental Health Services_Projects of Regional and National Significance FY16		93.243	40990	50,064	
Block Grants for Community Mental Health Services FY15		93.958	MHCG-15-022	150,602	
Block Grants for Prevention and Treatment of Substance Abuse - FY15		93.959	ADT-15-01-04	142,002	
Block Grants for Prevention and Treatment of Substance Abuse - FY16		93.959	ADT-16-01-04	175,109	
South Central Mental Health Counseling Center					
Block Grants for Community Mental Health Services FY16		93.958	MHCG-16-022	150,602	
Administration On Community Living:					
Kansas Department For Children and Families					
Developmental Disabilities Basic Support and Advocacy Grants		93.630	KCDD-2015-ANE-01-G	5,445	
Kansas Department For Aging and Disability Services					
ACA - Medicare Improvements for Patients and Providers		93.071	14AAKSMCHI, 14AAKSMAAA, 14KSMADR	14,858	
Kansas Department of Health & Environment					
Project Grants and Cooperative Agreements for Tuberculosis Control Programs FY15		93.116	U52PS707869-23 & U52PS004679-01	30,517	
Public Health Emergency Preparedness (PHEP) FY15		93.069	264678R	184,968	
Public Health Emergency Preparedness (PHEP) FY16		93.069	264678T	145,788	
ACA Personal Responsibility Education Program FY15		93.092	264952D & E	99,495	34,360
Family Planning Services FY15		93.217	264FP15	189,592	
Family Planning Services FY16		93.217	264FP16	76,120	
WIC Immunization Cooperation Agreements FY15		93.268	264315G3OP	18,826	
WIC Immunization Cooperation Agreements FY16		93.268	264315H3OP	8,709	
IAP Immunization Cooperation Agreements FY15		93.268	264315G3OP	21,683	
IAP Immunization Cooperation Agreements FY16		93.268	264315H3OP	15,944	
Centers for Disease Control and Prevention_I&T FY15		93.283	264435F	1,862	
Assistance Programs for Chronic Disease Prevention & Control FY15		93.945	264472J	8,379	
HIV Preventive Activities_Health Dept. Based FY15		93.940	264840E & F	30,401	
HIV Preventive Activities_Health Dept. Based FY16		93.940	264840F & G	18,828	
Preventive Health Services_STD Control Grants FY15		93.977	264308E & F	74,430	
Preventive Health Services_STD Control Grants FY16		93.977	264308F & G	53,586	
Preventive Health and Health Services Block Grant FY15		93.991	264277G	3,724	
Maternal and Child Health Services Block Grant FY15		93.994	264230G, 264329H&J, 264334H&J	117,500	
Maternal and Child Health Services Block Grant FY16		93.994	264329G&H, 264334G&H, 264230F	127,403	
Subtotal Indirect Programs				4,117,048	
Total U.S. Department of Health & Human Services				4,827,967	
Corporation For National And Community Service:					
Retired and Senior Volunteer Program FY14		94.002	13SRWKS004	18,473	
Retired and Senior Volunteer Program FY15		94.002	13SRWKS004	47,579	
Total Corporation For National And Community Service				66,052	
Executive Office of the President:					
Pass-Through Program From:					
Kansas Bureau of Investigation					
High Intensity Drug Trafficking Areas Program		95.001	G11MW003A	49,160	
Total Executive Office of the President				49,160	
U.S. Department of Homeland Security:					
Assistance to Fire Fighters Grant FY15		97.044	EMW-2014-FO-06270	16,351	
Subtotal Direct Programs				16,351	
Pass-Through Program From:					
Kansas Adjutant General - Division of Emergency Management					
Emergency Mgmt Performance Grant -Salary Reimbursement		97.042	EMW2011EP00034	93,654	
Subtotal Indirect Programs				93,654	
Total Department of Homeland Security				110,005	
Total Expenditures of Federal Awards				\$ 11,013,543	\$ 1,956,626

Clusters:	Totals
1 - Child Nutrition Cluster =	\$ 161,803
2 - Highway Safety Cluster =	16,149
3 - Aging Cluster =	1,743,753

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, 2015

Note 1. Basis of Presentation

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

Note 2. Indirect Cost Rate

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