

SEDGWICK COUNTY, KANSAS

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2009

WITH

INDEPENDENT AUDITORS' REPORT

SEDGWICK COUNTY, KANSAS
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YEAR ENDED DECEMBER 31, 2009
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SEDGWICK COUNTY, KANSAS

OMB CIRCULAR A-133, SINGLE AUDIT REPORT

Year Ended December 31, 2009

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

Board of County Commissioners
Sedgwick County, Kansas

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Sedgwick County, Kansas (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 25, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

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

March 25, 2010
Wichita, Kansas

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB *CIRCULAR A-133* AND REPORT ON
SUPPLEMENTARY INFORMATION - SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS

Board of County Commissioners
Sedgwick County, Kansas

Compliance

We have audited the compliance of Sedgwick County, Kansas (County), with the types of compliance requirements described in the OMB *Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Sedgwick County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, 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 item 2009-1.

Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be presented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as item 2009-1. *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.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2009, and have issued our report thereon dated March 25, 2010. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's 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 has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

This report is intended solely for the information and use of management, the Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

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

June 8, 2010, except for the Schedule of Expenditures
of Federal Awards as to which the date is March 25, 2010
Wichita, Kansas

SEDGWICK COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2009

SECTION I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weaknesses identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? 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

Type of auditors' report issued on compliance for major programs: Unqualified

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

SEDGWICK COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2009

SECTION I – SUMMARY OF AUDITORS' RESULTS
(Continued)

Identification of major programs:

<u>CFDA NUMBER</u>	<u>NAME OF FEDERAL PROGRAM</u>
93.044/93.045/ 93.053/93.705/ 93.707	<i>Aging Cluster / ARRA Grants</i>
10.557	<i>Women, Infants & Children</i>
16.803	<i>JAG / ARRA Grants</i>
14.251	<i>Economic Development Initiative</i>
93.069	<i>Bioterrorism Preparedness / Public Health</i>

Dollar threshold used to distinguish
between type A and type B programs: \$ 464,771

Auditee qualified as low-risk auditee? X Yes No

SECTION II – FINANCIAL STATEMENT FINDINGS

None were reported.

SEDGWICK COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended December 31, 2009

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2009-1 (Significant Deficiency):

CFDA # 16.803; Recovery Act – Edward Byrne Memorial Justice Assistance Grant Program / Grants to States and Territories (JAG), U.S. Department of Justice, passed through the Kansas Department of Commerce

Conditions: Payroll leave cost was charged to the Kansas Department of Corrections (KDOC)-Adult Intensive Supervision Program (AISP) Recovery Grant for the 6/21/09 through 6/30/09 pay period, which is prior to grant's period of availability.

Criteria: 2 CFR section 215.28 requires where a funding period is specified, a recipient may charge to the grant only allowable costs resulting from obligations incurred during the funding period and any pre-award costs authorized by the Federal awarding agency.

Questioned Costs: \$4,317.85.

Context: The tested timesheets during the 10/25/09 through 11/7/09 pay period did not coincide with the SAP financial system. It was determined that this was the pay period in which the County performed the adjustment to remove the 6/21/09 through 6/30/09 payroll cost from KDOC AISP-Recovery Act 2010 to the regular state funded KDOC-AISP grant. Per review of the 6/21/09 through 6/30/09 timesheets compared to the 10/25/09 through 11/7/09 adjustment in the SAP financial system indicated that the County only adjusted the regular hours to the state funded KDOC-AISP grant and did not include any leave (holiday, vacation, sick, and FMLSick).

Effect: Noncompliance with the requirements of the OMB Compliance Supplement and the Kansas Department of Health and Environment Grant Award could result in the loss of future funding.

Cause: An adjustment performed in the SAP financial system to transfer the 6/21/09 to 6/30/09 payroll cost from the KDOC-AISP Recovery Grant to the regular state funded KDOC-AISP grant only included regular pay and did not include any leave (holiday, vacation, sick, and FMLSick).

Recommendations: We recommend that the County develop procedures to ensure grant charges do not begin prior to the start of the grant period.

Management Response (unaudited): Once the auditor identified the error that occurred after we had made a previous attempt to correct the July, 2009 payroll posting in November we researched it and determined the correct amount of adjustment to make was \$4,317.85 and made the adjustment immediately on our JAG KDOC January Report which was prepared in early February, 2010. We will confirm that the start dates of grants will correspond with the start dates for Internal Order postings of all expenses in the future.

SEDGWICK COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended December 31, 2009

<u>Agency/Program</u>	<u>ARRA</u>	<u>Clusters</u>	<u>CFDA #</u>	<u>Contract Number</u>	<u>12/31/2009</u>
U.S. Department of Agriculture:					
Pass-Through Program From:					
Kansas Department on Aging					
TEFAP Commodity Distribution			10.550		\$ 73,431
Kansas Department of Education					
School Breakfast Program		1	10.553		72,180
National School Lunch Program		1	10.555		128,807
Kansas Department of Health & Environment					
Special Supplemental Nutrition for Women Infants & Children FY09			10.557		1,407,753
Special Supplemental Nutrition for Women Infants & Children FY10			10.557		417,652
Subtotal Indirect Programs					<u>2,099,823</u>
Total U.S. Department of Agriculture					<u>2,099,823</u>
U.S. Department of Commerce:					
Economic Development Administration:					
Economic Adjustment Assistance (Jabara)			11.307	05-79-04308	1,327,077
Total U.S. Department of Commerce					<u>1,327,077</u>
U.S. Department of Housing & Urban Development:					
Supportive Housing Program			14.235	KS01B702003	169,454
Supportive Housing Program			14.235		103,155
Supportive Housing Program - Enhancement			14.235	KS01B402002	38,167
Economic Development Initiative '03 (Oaklawn)			14.251	B-03-SP-KS-0247	232,479
Economic Development Initiative '05 (Oaklawn)			14.251	B-05-SP-KS-0087	272,800
Economic Development Initiative '06 (Jabara)			14.251	B-06-SP-KS-0368	405,400
Section 8 Housing Choice Vouchers			14.871	KS16V169004010	1,357,749
Subtotal Direct Programs					<u>2,579,204</u>
Pass-Through Program From:					
Kansas Department of Commerce -					
CDBG -- Neighborhood Stabilization Program '09			14.228	09-NSP-018	35,511
United Methodist CM -					
Supportive Housing Program Services			14.235		15,817
Kansas Housing Resources Corporation -					
HOME Investment Partnerships Program, '06 Homeowner Rehabilitation			14.239	HR06-0110	64,781
City of Wichita -					
Resident Opportunity and Supportive Services (ROSS)			14.870	COW Contract	45,687
Subtotal Indirect Programs					<u>161,796</u>
Total U.S. Department of Housing & Urban Development:					<u>2,741,000</u>
U.S. Department of Justice:					
Comprehensive Approaches to Sex Offender Management Grant '07			16.203	2007-WP-BX-0029	113,389
Missing Children's Assistance - Internet Crimes Against Children			16.543	2007-MC-CX-K009	231,272
National Institute of Justice Research, Evaluation, Development Grants, '07			16.560	2007-DN-BX-K047	27,883
Byrne Memorial Enforcement Assistance Discretionary Grant, Sheriff's MVR			16.580	2008-DD-BX-0223	380,295
Byrne Memorial Enforcement Assistance Discretionary Grant, D.A. Records			16.580	2008-DD-BX-0222	76,655
State Criminal Alien Assistance Program (FFY09)			16.606	2009-AP-BX-0555	113,829
Community Prosecution/Project Safe Neighborhoods, ATF GunTaskforce			16.609	MOU	12,089
Edward Byrne Memorial Justice Assistance Grant '06 (JAG)			16.738	2006-DJ-BX-0570	18,196
Edward Byrne Memorial Justice Assistance Grant '07 (JAG)			16.738	2007-DJ-BX-0541	180,470
Edward Byrne Memorial Justice Assistance Grant '08 (JAG)			16.738	2008-DJ-BX-0419	152,933
Edward Byrne Memorial Justice Assistance Grant '09 (JAG)			16.738	2009-DJ-BX-0517	46,915
Recovery Act - Internet Crimes Against Children Task Force Program '09	ARRA		16.800	2009-DJ-BX-0517	58,528
Recovery Act - Edward Byrne Memorial Competitive Grant - Toxicologist '09	ARRA		16.808	2009-SC-B9-0133	1,106
Asset Forfeiture Program			16.xxx		54,067
Subtotal Direct Programs					<u>1,467,607</u>
Pass-Through Program From:					
Kansas Juvenile Justice Authority					
Juvenile Accountability Block Grant '09			16.523	JABG-2009-18-09	15,598
Juvenile Accountability Block Grant '10			16.523	JABG-2009-18-09	16,139
Juvenile Justice/Delinquency Prevention_Disproportionate Minority Contr.			16.540	2009-DMC-01-05	21,387

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

SEDGWICK COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended December 31, 2009

Title V - Delinquency Prevention Program, Project S.T.A.R.		16.548	S.T.A.R.-2008-18-01	63,175
Recovery Act - Edward Byrne Memorial Justice Assistance Grant '10	ARRA	16.803	RA JAG	286,997
Kansas Dept. of Corrections				
Adult Intensive Supervision (ARRA) '10	ARRA	16.803	RA JAG	866,135
Kansas Governor Federal Grants Program				
Violence Against Women Formula Grants (CY09)		16.588	09-VAWA-13	5,792
Violence Against Women - STOP (CY09)		16.588	09-VAWA-16	53,110
Paul Coverdell National Forensic Science Improvement Grant (NFSIA)		16.742	09-NFSIA-02	33,262
Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG)	ARRA	16.803	RA-JAG-18	61,778
Kansas Attorney General				
Community Prosecution/PSN "Wichita Area Gun Taskforce" MOU '07		16.609	2007-PG-BX-0080	49,280
Community Prosecution/PSN "Wichita Area Gun Taskforce" MOU '09		16.609	2009-PG-BX-0095	26,062
City of Wichita				
Criminal and Juvenile Justice and Mental Health Collaboration Program		16.745	2008-MO-BX-0022	<u>32,202</u>
Subtotal Indirect Programs				<u>1,530,917</u>
Total U.S. Department of Justice				<u>2,998,524</u>
U.S. Department of Transportation:				
Pass-Through Program From:				
Kansas Department of Transportation				
Formula Grants for Other Than Urbanized Areas, Section 5311 - FY09		20.509	PT-0799-25	119,917
Formula Grants for Other Than Urbanized Areas, Section 5311 - FY10		20.509	PT-0799-28	124,022
Job Access _Reverse Commute	2	20.516		6,200
New Freedom Program	2	20.521		8,106
State and Community Highway Safety Project - Click Step		20.600	OP -0995-08/09	10,972
State and Community Highway Safety Project - Sobriety Checkpoints		20.600	AL-9093-09	5,058
State and Community Highway Safety Project - Sobriety Checkpoints		20.600	AL-9093-10	625
City of Wichita				
Federal Transit_Formula Grants Sect. 5307 Urbanized Transportation		20.507		<u>120,000</u>
Subtotal Indirect Programs				<u>394,900</u>
Total U.S. Department of Transportation				<u>394,900</u>
U.S. Environmental Protection Agency				
Water Quality Cooperative Agreements -- Stormwater Runoff Study		66.463	CP-98769401-1	<u>18,450</u>
Total U.S. Environmental Protection Agency				<u>18,450</u>
U.S. Department of Energy				
Recovery Act - Energy Efficiency and Conservation Block Grant '09	ARRA	81.128	DE-SC0001830	<u>7,099</u>
Total U.S. Department of Energy				<u>7,099</u>
U.S. Department of Health & Human Services:				
Specially Selected Health Projects - Healthy Babies Program FFY09		93.888	1 H1 SMC 16441-01-00	5,231
Healthy Start Initiative FFY08		93.926	6 H49 MC 00096-08-01	18,663
Healthy Start Initiative FFY09		93.926	5 H49 MC 00096-09-00	274,734
Healthy Start Initiative FFY10		93.926	4 H49MC 11254-02-01	289,717
Cooperative Agreements for Safe Motherhood/Infant Health Initiative Prog.		93.946	1 H75 DP 002295-01	<u>6,404</u>
Subtotal Direct Programs				594,749
Pass-Through Program From:				
Administration On Aging:				
Kansas Department On Aging				
Title III, Part D - Disease Prevention & Health Promotion - FY09		93.043	09-02-2D	26,867
Title III, Part D - Disease Prevention & Health Promotion - FY10		93.043	10-02-1D	15,282
Title III, Part B - Supportive Services and Senior Centers - FY09	3	93.044	09-02-2B	335,695
Title III, Part B - Supportive Services and Senior Centers - FY10	3	93.044	10-02-1B	113,385
Title III, Part C(1) - Nutrition Services - Administration - FY09	3	93.045	09-02-3A	62,783
Title III, Part C(1) - Nutrition Services - Administration - FY10	3	93.045	10-02-1A	1,541
Title III, Part C(2) - Nutrition Services - Administration - FY09	3	93.045	09-02-3A	1,987
Title III, Part C(1) - Nutrition Services -Congregate Meals - FY09	3	93.045	09-02-1C(1)	440,167
Title III, Part C(1) - Nutrition Services - Congregate Meals - FY10	3	93.045	10-02-1C(1)	151,638
Title III, Part C (2) - Nutrition Services - Home Delivered Meals - FY09	3	93.045	09-02-3C(2)	72,422
Title III, Part C (2) - Nutrition Services - Home Delivered Meals - FY10	3	93.045	10-02-1C(2)	243,741
Title III, Part E - Natl Family Caregiver Support - Administration-FY09		93.052	09-02-3A	11,545
Title III, Part E - Natl Family Caregiver Support - Administration-FY10		93.052	10-02-3A	25,693
Title III, Part E - National Family Caregiver Support		93.052	09-02-3E	198,808
Title III, Part E - National Family Caregiver Support		93.052	10-02-1E	54,184
Nutrition Services Incentive Prog-Home Delivered/Congregate Meals '09	3	93.053	NSIP	241,423

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

SEDGWICK COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended December 31, 2009

Nutrition Services Incentive Prog-Home Delivered/Congregate Meals '10	3	93.053	NSIP	77,376
Recovery Act - Delivered Nutrition Services for States - FY10	ARRA 3	93.705		53,631
Recovery Act - Congregate Nutrition Services for States - FY10	ARRA 3	93.707		100,545
Kansas Department Of Social & Rehabilitation Services				
Projects for Assistance in Transition from Homelessness - FY09		93.150	PATH 09-022	50,703
Projects for Assistance in Transition from Homelessness - FY10		93.150	PATH 10-022	31,571
Block Grants for Community Mental Health Services - FY09		93.958	MHRC-09-022	156,209
Block Grants for Community Mental Health Services - FY10		93.958	MHCG-10-022	156,209
Block Grants for Prevention / Treatment Substance Abuse - SFY09		93.959	ADT-09-01-04	91,591
Block Grants for Prevention / Treatment of Substance Abuse - SFY10		93.959	ADT-10-01-04	202,877
Mental Health Association of South Central Kansas				
Substance Abuse / Mental Health Services_Mid KS Senior Outreach		93.243		30,943
Kansas Department of Health & Environment				
PH Emergency - Bioterrorism Preparedness & Response '09		93.069		194,182
PH Emergency - Bioterrorism Preparedness & Response '10		93.069		80,752
PH Emergency-Butler County Health Dept/Cities Readiness Initiative		93.069		8,691
Public Health Emergency Response (PHER) '10 Phase 1		93.069		310,323
Public Health Emergency Response (PHER) '10 Phase 2		93.069		47
Public Health Emergency Response (PHER) '10 Phase 3		93.069		241,695
Project Grants / Cooperatie Agreements for TB Control Programs '09		93.116		66,704
Acquired Immunodeficiency Syndrome-Testing/Counseling Grant '09		93.118		7,283
Acquired Immunodeficiency Syndrome-Testing/Counseling Grant '10		93.118		16,064
Family Planning_Services '09		93.217		104,558
Family Planning_Services '10		93.217		73,890
Family Planning_Services - Lab '09		93.217		9,352
Family Planning_Services - Lab '10		93.217		2,720
Immunization Grants - WIC Immunization Action Plan '09		93.268		18,101
Immunization Grants - WIC Immunization Action Plan '10		93.268		13,018
Immunization Grants - IAP FY09		93.268		16,016
Immunization Grants - IAP FY10		93.268		13,686
CDC Prevention_Investigations - Cancer - Early Detection Works '09		93.283		84,065
CDC Prevention_Investigations - Cancer - Early Detection Works '10		93.283		82,877
Epidemiologic Research Grant for AIDS Testing/Counseling '10		93.943		11,053
Preventive Health Services_Sexually Transmitted Diseases Grant '09		93.977		22,915
Preventive Health Services_Sexually Transmitted Diseases Grant '10		93.977		19,835
Preventive Health Services_STD - General Clinic Grant '09		93.977		43,309
Preventive Health Services_STD - General Clinic Grant '10		93.977		40,515
Maternal and Child Health Services Block Grant to the States - '09		93.994		119,574
Maternal and Child Health Services Block Grant to the States - '10		93.994		116,337
Subtotal Indirect Programs				<u>4,666,378</u>
Total U.S. Department of Health & Human Services				<u>5,261,127</u>
Corporation For National And Community Service:				
Retired and Senior Volunteer Program:				
Retired and Senior Volunteer Program		94.002	07SRWKS002	<u>58,170</u>
Total Corporation For National And Community Service				<u>58,170</u>
U.S. Department of Homeland Security				
Pass-Through Program From:				
Kansas Adjutant General - Division of Emergency Management				
Disaster Grants - Public Assistance (Presidentially Declared)		97.036	PA-07-KS-1860-PW	46,370
Hazard Mitigation Planning Grant FY08		97.039	DR-1675-KS-0092	92,254
Emergency Management Performance Grants-Salary Reimbursement		97.042	N/A	33,654
Emergency Mgmt Performance Grant-Homeland Security Planner '06		97.042		3,351
Emergency Mgmt Performance Grant-Homeland Security Planner '07		97.042		58,517
Citizen Corp - '08	4	97.053		10,045
South Central Kansas Regional Homeland Security Council				
Homeland Security Grant Program - Equipment (CAMET Trailer)	4	97.067		17,500
Homeland Security Grant Program - Equipment (PAS Equipment)	4	97.067		10,505
Kansas Highway Patrol				
Metropolitan Medical Response System '08	4	97.071		72,797
Metropolitan Medical Response System '09	4	97.071		241,192
Subtotal Indirect Programs				<u>586,185</u>
Total Department of Homeland Security				<u>586,185</u>
Total Expenditures of Federal Awards				<u>\$ 15,492,355</u>

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

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

Year ended December 31, 2009

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 cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. Subrecipients

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

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Economic Development Initiative (Oaklawn)	14.251	\$ 505,279
Disproportionate Minority Contact (Title II)	16.540	15,000
Internet Crimes Against Children (Title IV, JJDP)	16.542	99,176
Justice Assistance Grants (JAG)	16.738	157,455
KDOT 5311 - Nonurbanized Transportation	20.509	220,670
Title III, Part B – Support Services	93.044	58,420
Title III, Part C(1) – Congregate Meals	93.045	591,805
Title III, Part C(2) – Home Delivered Meals	93.045	316,163
Title III, Part E–National Family Caregivers NSIP	93.052 93.053	94,681 318,799
Title III, Part C(2) – Home Delivered Meals - ARRA	93.705	53,631
Title III Part C(1) – Congregate Meals - ARRA	93.707	100,545
Healthy Start Initiative	93.926	23,011