

***JOHNSON COUNTY, KANSAS***

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2011

WITH

INDEPENDENT AUDITORS' REPORT

JOHNSON COUNTY, KANSAS  
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YEAR ENDED DECEMBER 31, 2011  
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INDEPENDENT AUDITORS' REPORT

# JOHNSON COUNTY, KANSAS

## OMB CIRCULAR A-133, SINGLE AUDIT REPORT

Year Ended December 31, 2011

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*This is a copy of the County's annual financial statements reproduced from an electronic file. An original copy of this document is available at the County's office.*

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

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Board of County Commissioners  
**Johnson 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 Johnson County, Kansas, as of and for the year ended December 31, 2011, which collectively comprise Johnson County, Kansas' basic financial statements, and have issued our report thereon dated June 25, 2012. 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

Management of Johnson County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Johnson County, Kansas' 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 Johnson County, Kansas' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Johnson County, Kansas' 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 a 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 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 previously.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Johnson County, Kansas' 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 the Board of Commissioners, management, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

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

June 25, 2012  
Wichita, Kansas

INDEPENDENT AUDITORS' REPORT ON  
COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE  
A DIRECT AND MATERIAL EFFECT ON EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH OMB *CIRCULAR A-133*

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Board of County Commissioners  
**Johnson County, Kansas**

Compliance

We have audited Johnson County, Kansas' 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 Johnson County, Kansas' major federal programs for the year ended December 31, 2011. Johnson County, Kansas' 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 Johnson County, Kansas' management. Our responsibility is to express an opinion on Johnson County, Kansas' compliance based on our audit.

Johnson County Kansas' basic financial statements include the operations of the Johnson County Parks and Recreation District, a component unit of Johnson County, which received \$72,239 in federal awards which are not included in the schedule during the year ended December 31, 2011. Our audit described below, did not include the operations of the Johnson County Parks and Recreation District because the District elected to perform a separate audit, and the amount of federal awards received was below the \$500,000 threshold in accordance with OMB Circular A-133.

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 Johnson County, Kansas' 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 Johnson County, Kansas' compliance with those requirements.

In our opinion, Johnson County, Kansas complied, in all material respects, with the 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, 2011. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2011-1.

## Internal Control Over Compliance

Management of Johnson County, Kansas 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 Johnson County, Kansas' internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the 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 A133, 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 Johnson County, Kansas' 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.

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 a certain deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as item 2011-1. *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.

Johnson County, Kansas' responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Johnson County, Kansas' responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the Board of Commissioners, management, others within the entity and 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

September 12, 2012  
Wichita, Kansas

INDEPENDENT AUDITORS' REPORT ON  
SUPPLEMENTARY INFORMATION -  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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Board of County Commissioners  
**Johnson County, Kansas**

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 Johnson County, Kansas as of and for the year ended December 31, 2011, and have issued our report thereon dated June 25, 2012, which contained an unqualified opinion on those financial statements. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise Johnson County, Kansas' financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to June 25, 2012. 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 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 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 financial statements or to the 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 expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of the Board of Commissioners, management, others within the entity, and 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

September 12, 2012  
Wichita, Kansas



**JOHNSON COUNTY, KANSAS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2011

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:

<u>CFDA Number</u>	<u>NAME OF FEDERAL PROGRAM</u>	
14.871	<i>Section 8 Housing Choice Vouchers</i>	Unqualified
20.500 / 20.507	<i>Federal Transit Cluster (ARRA)</i>	Unqualified
20.932	<i>Surface Transportation (ARRA)</i>	Unqualified
10.557	<i>Special Supplemental Nutrition Program for Women, Infants and Children</i>	Unqualified
16.738 / 16.804	<i>JAG Program Cluster (ARRA)</i>	Unqualified
14.239	<i>HOME Investment Partnerships Program</i>	Unqualified
66.039	<i>National Clean Diesel Emissions Reduction Program (ARRA)</i>	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

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2011  
(Continued)

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SECTION I – SUMMARY OF AUDITORS’ RESULTS

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Identification of major programs:

<u>CFDA NUMBER</u>	<u>NAME OF FEDERAL PROGRAM</u>
14.871	Section 8 Housing Choice Vouchers
20.500 / 20.507	Federal Transit Cluster (ARRA)
20.932	Surface Transportation (ARRA)
10.557	Special Supplemental Nutrition Program for Women, Infants and Children
16.738 / 16.804	JAG Program Cluster (ARRA)
14.239	HOME Investment Partnerships Program
66.039	National Clean Diesel Emissions Reduction Program (ARRA)

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

\$ 813,327

Auditee qualified as low-risk auditee?

       Yes   X   No

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended December 31, 2011  
(Continued)

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

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None were reported.

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended December 31, 2011  
(Continued)

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

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**Finding 2011-1 Significant Deficiency (Repeat of Finding 2010-B):**

**CFDA #20.500 / 20.507: U.S. Department of Transportation, Passed Through Federal Transit Administration, Section 5307 Urbanized Area Formula Grant, Grant Award No. KS-96-X001 (ARRA).**

**Criteria:** Per Title 49 of United States Code, Section 5333, the requirements of the Davis-Bacon Act are applicable to construction work financed with a grant or loan under this program and requires the County to ensure that laborers and mechanics employed by contractors and sub-contractors in construction work be paid wages not less than those prevailing on a similar construction in the locality.

**Condition:** The entity lacked internal controls over compliance to ensure that contractors and subcontractors agreed to the requirements of the Davis-Bacon Act, and to review certified payrolls to ensure that subcontractors were following the requirements.

**Questioned Costs:** Questioned costs pertaining to the lack of internal controls related to the Davis-Bacon Act compliance requirement are unknown. The total construction costs for the project were \$239,000 but it is unknown how much of this cost was related to payroll.

**Context:** Grant number KS-96-X001 was the only grant with construction activities for 2011. It appears that Davis-Bacon was correctly included in the Requests for Proposals for the construction project; however, the County did not have any processes in place by which they verified that the requirements of Davis-Bacon were being followed appropriately. The construction contractor did not submit the required weekly payroll information nor was the prevailing wage language included in the contract between Johnson County Transit (JCT) and the contractor.

**Cause:** Lack of communication between departments. JCT understood that a Johnson County employee was monitoring the certified payrolls submitted by the contractor; whereas the County procurement employee understood that the architect would review and sign off on the contractor pay applications and attached certified payrolls.

**Effect:** Could result in a possible reduction or loss of funding.

**Recommendation:** We recommend proper internal controls be implemented and followed to ensure that JCT appropriately monitors all aspects of the Davis-Bacon requirements on future construction projects.

**Management's Response (unaudited):**

JCT was found non-compliant with the Davis Bacon requirements in the Single Audit Report completed for FY 2010. The non-compliance finding was related to the American Recovery and Reinvestment Act (ARRA) grant that included two construction projects; one for the concrete repair project and the other for construction of a bus wash. The Davis Bacon finding for FY 2010 was only for the concrete repair project. The bus wash project was completed in FY 2011, but during the months prior to issuance of the FY 2010 audit. After being notified of this finding for FY 2010, JCT

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended December 31, 2011  
(Continued)

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

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revised its internal purchasing procedures to ensure that proper internal controls are implemented and followed to ensure compliance with Davis-Bacon. Since this procedural change occurred after the completion of the bus wash project, the Davis-Bacon requirements for that specific project were not met and the repeat finding was included in the FY 2011 Single Audit Report.

While conducting the Davis Bacon interview, JCT or its representative will utilize the Standard Form 13445 (see attached) entitled, "Labor Standards Interview" prescribed by the General Services Administration (GSA). JCT will request the type of work performed, hourly rate and number of days worked. This information would be confirmed during the random reviews. JCT will ensure that the prevailing wage language is included in all contracts. Contractors and subcontractors will be required to submit weekly payroll information to JCT or its representative that will be utilized during the interview process. If JCT partners with another County department or city in the management of the construction project, JCT will ensure that the lines of communication along with all roles and responsibilities are clearly defined.

**JOHNSON COUNTY, KANSAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended December 31, 2011**

		CFDA	Grant Number	2011 Federal Expenditures
<b>US Department of Agriculture:</b>				
Passed through the Kansas Department of Education				
<b>Child Nutrition Cluster -</b>				
1110	255001148			\$ 43,362
1110	255001248	10.555	SFY2011: 11103KS303N1099	46,097
				<u>89,459</u>
Passed through the Kansas Department of Health and Environment				
1670	330011450	10.557	SFY 2011 KDHE WIC	774,539
1670	330011451	10.557	SFY 2011 KDHE BFPC	13,145
1670	330012450	10.557	SFY 2012 KDHE WIC	209,522
1670	330012451	10.557	SFY 2012 KDHE BFPC	4,202
				<u>1,001,408</u>
<b>Total US Department of Agriculture</b>				<b><u>1,090,867</u></b>
<b>US Department of Housing and Urban Development:</b>				
<b>CDBG - Entitlement Grants Cluster -</b>				
1110	186009500	14.218	B-09-UC-20-0001	12,972
1110	186002050	14.218	B-10-UC-20-0001	434,935
1110	186009102	14.253	B-09-UY-20-0001	5,472
1110	186002111	14.218	B-11-UC-20-0001	381,662
				<u>835,041</u>
Passed through the Kansas Housing Resource Corporation				
1110	186009003	14.231	S-02-DC-20-0001 2010-15	37,536
1110	186009005	14.257	HPRP-03 (ARRA)	207,305
				<u>244,841</u>
Passed through the Kansas Department of Commerce				
<b>CDBG - State-Administered CDBG Cluster -</b>				
1110	235022917	14.228	09-NSP-10	49,660
1110	235022918	14.228	09-NSP-10	61,509
1110	235022919	14.228	09-NSP-10	34,060
1110	235022920	14.228	09-NSP-10	172,121
				<u>172,121</u>
<b>Shelter Plus Care Program</b>				
1470	315000059	14.238	KS01C405001	4,991
1110	235022730	14.238	KS01C605002	33,430
1110	235022731	14.238	KS01C605001	8,113
1470	315000081	14.238	KS0027C7P050800	6,210
1470	315000082	14.238	KS0025C7P050800	20,257
1470	315001404	14.238	KS0050C7P051001	50,593
				<u>123,594</u>
<b>Home Investment Partnership Programs</b>				
1110	235022620	14.239	M06DC200206	4,733
1110	235022925	14.239	M09DC200206	17,297
1110	235022922	14.239	M09DC200206	106,759
1110	235022018	14.239	M10DC200406	31,419
1110	235022001	14.239	M10DC200406	30,822
1110	235022019	14.239	M10DC200406	100,740
1110	235022020	14.239	M10DC200406	12,360
1110	235022021	14.239	M10DC200406	76,930
1110	235022101	14.239	M11DC200406	85,444
1110	235022201	14.239	M12DC200406	674
1110	235022808	14.239	M08DC200206	202,774
1110	235022903	14.239	M09DC200206	229,859
				<u>899,811</u>
<b>Section 8 Housing Choice Vouchers Program</b>				
<b>Housing Voucher Cluster -</b>				
1110	235021001	14.871	KS162AFR0048	2,489
1110	235021902	14.871	2009-FSSA-KS162-5037	468
1110	235021002	14.871	2010-FSS8-KS-KS162-5542	255
1110	235021101	14.871	KS162AFR411	706,628
1110	235021102	14.871	KS162FSF003	62,202
1110	235023101	14.871	KS162VO0120	9,268,419
				<u>10,040,461</u>
<b>Total US Department of Housing and Urban Development</b>				<b><u>12,315,869</u></b>
<b>US Department of Interior:</b>				
Passed through the US Fish & Wildlife Service				
1980	320000796	15.608	60181AJ411	65,000
<b>Total US Department of Interior</b>				<b><u>65,000</u></b>

The accompanying notes are an  
integral part of this schedule.

# JOHNSON COUNTY, KANSAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2011  
(Continued)

			CFDA	Grant Number	2011 Federal Expenditures
<b>US Department of Justice:</b>					
1110	125000596	NU Research, Evaluation, and Development Project Grants_Solving Cold Cases with DNA	16.560	2008-DNBX-K214	37,041
1110	125000638	FY09 Forensic DNA Backlog Reduction Program	16.741	2009-DN-BX-K105	123,432
1110	125000658	FY10 Forensic DNA Backlog Reduction Program	16.741	2010-DN-BX-K159	99,433
1470	315000097	Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2010-MO-BX-0052	95,801
1110	125000662	FY10 Second Chance Act Prisoner Reentry Initiative	16.812	2010-CZ-BX-0107	178,886
					534,593
<b>JAG Program Cluster ~</b>					
1110	125000594	FY08 Edward Byrne Memorial Justice Assistance Grant Program (JAG)	16.738	2008-DJ-BX-0613	37,939
1110	125000664	FY10 Edward Byrne Memorial Justice Assistance Grant Program (JAG)	16.738	2010-DJ-BX-1466	37,549
1110	125000608	FY09 Edward Byrne Memorial Justice Assistance Grant Program (JAG)	16.738	2009-DJ-BX-0287	79,532
1110	<b>125000614</b>	<b>FY09 Edward Byrne Memorial Justice Assistance Grant (JAG)_Local Solicitation (ARRA)</b>	<b>16.804</b>	<b>2009-SB-B9-2353</b>	<b>611,729</b>
<b>Total JAG Program Cluster</b>					<b>766,749</b>
<b>Passed through the Kansas Juvenile Justice Authority</b>					
1110	255001111	Juvenile Accountability Incentive Block Grants	16.523	SFY2011 JABG Court Services Overtime	4,290
1110	255001255	Juvenile Accountability Incentive Block Grants	16.523	JABG-2012-10-13	630
1110	255000895	Title V_Delinquency Prevention Program	16.548	2008-2011 Star Grant	48,078
					52,998
<b>Passed through the Kansas Governor's Office</b>					
1110	120000048	Crime Victim Assistance_11 Victims of Crime Act-16	16.575	11-VOCA-16	17,191
1110	120000051	Crime Victim Assistance_12 Victims of Crime Act-18	16.575	12-VOCA-18	9,542
1110	<b>260000079</b>	<b>Violence Against Women Formula Grants_S.T.O.P. (ARRA)</b>	<b>16.588</b>	<b>2009-EF-S6-0015</b>	<b>14,342</b>
1110	<b>260000096</b>	<b>Violence Against Women Formula Grants_S.T.O.P. (ARRA)</b>	<b>16.588</b>	<b>11-VAWA-06</b>	<b>39,342</b>
1110	125000674	Statewide Automated Victim Information Notification (SAVIN) Program	16.740	11-NFSIA-01	52,946
					133,363
<b>Total US Department of Justice</b>					<b>1,487,703</b>
<b>US Department of Transportation:</b>					
<b>Passed through the Federal Aviation Administration</b>					
2270	350000032	Airport Improvement Program	20.106	3-20-0109-23	10,548
2270	350000034	Airport Improvement Program	20.106	3-20-0062-25	90,192
					100,740
<b>Passed through the Federal Transit Administration</b>					
<b>Federal Transit Cluster ~</b>					
2140	335000515	Federal Transit_Capital Investment Grants_I-35 Fixed Guideway Grant	20.500	KS-03-0032-01	42,441
2140	335000543	Federal Transit_Formula Grants_CMAQ: Route H/249	20.507	KS-90-X111 and KS-95-X001	17,031
2140	335000546	Federal Transit_Formula Grants_CMAQ: Sunset Facility	20.507	KS-90-X111 and KS-95-X001	146,625
2140	335000559	Federal Transit_Formula Grants_CMAQ: Local Link	20.507	KS-90-X111 and KS-95-X001	98,679
2140	<b>335000590</b>	<b>Federal Transit_Formula Grants (ARRA)</b>	<b>20.507</b>	<b>KS-96-X001</b>	<b>265,388</b>
2140	335000594	Federal Transit_Formula Grants_CMAQ: Bus Service Rte B, L, N	20.507	KS-95-X003	133,023
2140	335000599	Federal Transit_Formula Grants_CMAQ: Bus	20.507	KS-95-X004	741,000
2140	335001500	Federal Transit_Capital Investment Grants_2009 Section 5309 Bus	20.500	KS-04-0011	451,440
2140	335001507	Federal Transit_Formula Grants_2010: CMAQ Metcalf/SMP/75th ST	20.507	KS-95-X006	771,879
2140	335001515	Federal Transit_Formula Grants_2010 Federal Capital/Planning Grant	20.507	KS-90-X128	177,346
2140	335001520	Federal Transit_Capital Investment Grants_5309 Bus on Shoulder: Redirected Funds	20.500	KS-03-0018/KS-03-0047	238,279
2140	335001533	Federal Transit_Formula Grants_11-FTA 5307 Grant	20.507	KS-90-X133	1,137,848
2140	335001539	Federal Transit_Capital Investment Grants_2011 FTA Livability Bus Grant	20.500	KS-04-0013	24,316
					4,245,295
2140	335001502	Federal Transit_Alternative Analysis Planning	20.522	KS-39-0002	237,177
2140	<b>335001530</b>	<b>Surface Transportation_Discretionary Grants for Capital Investment_TIGER (ARRA) Grant</b>	<b>20.932</b>	<b>KS-78-X001</b>	<b>1,048,329</b>
					1,285,506
<b>Passed through the Kansas Department of Transportation</b>					
2140	335001517	Formula Grants for Other Than Urbanized Areas_2010-11 KDOT 5311	20.509	PT-670-11	141,693
2140	335001527	Formula Grants for Other Than Urbanized Areas_2010-11 KDOT 5310	20.509	PT-079-11	4,000
2140	335001535	Formula Grants for Other Than Urbanized Areas_2011-12 KDOT 5311	20.509	PT-670-12	107,207
					252,900
<b>Highway Safety Cluster ~</b>					
1110	125000672	State and Community Highway Safety_Safety Traffic Enforcement Program (STEP)	20.600	OP-1291-11	4,441
1110	125000670	State Traffic Safety_Impaired Driving Deterrent Program	20.610	AL-9098-11	7,676
1110	125000680	State Traffic Safety_Law Enforcement Motorcycle Campaign Against Aggressive Driving	20.610	M6001-011	1,573
<b>Total Highway Safety Cluster</b>					<b>13,690</b>
<b>Passed through the Kansas City Area Transportation Authority</b>					
2140	335000583	2008-2009 New Freedom Program	20.521	MO-57-X004	17,583
2140	335001511	09-10 New Freedom	20.521	MO-37-X036	72,836
2140	335001513	Job Access_Reverse Commute_FY 2010	20.516	MO-37-X038	58,736
<b>Total Transit Service Program Cluster</b>					<b>149,155</b>
<b>Total US Department of Transportation</b>					<b>6,047,286</b>
<b>US Department of Treasury:</b>					
<b>Passed through the US Secret Service</b>					
1110	120000049	Financial Crimes Task Force	21.xxx		5,461
<b>Total US Department of Treasury</b>					<b>5,461</b>

The accompanying notes are an  
integral part of this schedule.

# JOHNSON COUNTY, KANSAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2011  
(Continued)

				CFDA	Grant Number	2011 Federal Expenditures
<b>Institute of Museum &amp; Library Services:</b>						
1110	28000057	Museums for America_09 Interpretive Planning		45.301	MA-04-09-0131-09	27,095
						27,095
<b>Passed through the State Library of Kansas</b>						
1340	28500058	Institute of Museum and Library Services_6X6 Ready to Read		45.310	11-LSTA-3-P	21,204
						21,204
<b>Total Institute of Museum &amp; Library Services</b>						<b>48,299</b>
<b>US Environmental Protection Agency:</b>						
1110	230004100	National Clean Diesel Emissions Reduction Program (ARRA)		66.039	2A-97707101-0	336,521
						336,521
<b>Passed through the Kansas Department of Health and Environment</b>						
1110	230004300	Air Pollution Control Program Support_11: Air Quality 105		66.001	11: Air Quality 105	69,606
1110	230004700	Air Pollution Control Program Support_12: Air Quality 105		66.001	12: Air Quality 105	20,719
						<b>90,325</b>
<b>Total US Environmental Protection Agency</b>						<b>426,846</b>
<b>US Department of Energy:</b>						
1110	210000086	Energy Efficiency and Conservation Block Grant Program (ARRA)		81.128	DE-SC0003021	124,889
						124,889
<b>Passed through the Kansas Housing Resources Corporation</b>						
1110	235022909	Weatherization Assistance for Low-Income Persons_09: DOE (ARRA)		81.042	2009-ARRA-DOE-14	571,158
1110	235022012	Weatherization Assistance for Low-Income Persons_Home Energy Assistance 10: DOE		81.042	2010-DOE-14	90,655
1110	235022113	Weatherization Assistance for Low-Income Persons_11: DOE		81.042	2011-DOE-14	65,919
						727,732
<b>Passed through the Kansas Housing Resources Corporation</b>						
1110	235022011	Low-Income Home Energy Assistance_10: LIEAP		93.568	2010-LIEAP-01	190,534
1110	235022110	Low-Income Home Energy Assistance_11: LIEAP		93.568	LP-11-14	322,016
						512,550
<b>Total US Department of Energy</b>						<b>1,365,171</b>
<b>US Department of Health and Human Services:</b>						
<b>Passed through the Kansas Department on Aging</b>						
1110	235033105	Special Aging Program_2011 Title IID, Health Promotion Services		93.043	11-11-3D	22,412
1110	235033205	Special Aging Program_2012 Title III, Part D, Health Promotion Services		93.043	12-11-1D	4,306
1110	235032108	National Family Caregiver Support_2011 Title III, Respite		93.052	11-11-3E	38,542
1110	235032109	National Family Caregiver Support_2011 Title III, Supplemental Services		93.052	11-11-3E	35,553
1110	235032208	National Family Caregiver Support_2012 Title III, Respite		93.052	12-11-1E	10,707
1110	235032209	National Family Caregiver Support_2012 Title III, Supplemental Services		93.052	12-11-1E	6,693
1110	235033106	National Family Caregiver Support_2011 Title III, Assistance		93.052	11-11-3E	17,570
1110	235033107	National Family Caregiver Support_2011 Title III, Information		93.052	11-11-3E	3,103
1110	235033108	National Family Caregiver Support_2011 Title III, Counseling		93.052	11-11-3E	450
1110	235033206	National Family Caregiver Support_2012 Title III, Assistance		93.052	12-11-1E	8,389
1110	235033207	National Family Caregiver Support_2012 Title III, Information		93.052	12-11-1E	868
1110	235033208	National Family Caregiver Support_2012 Title III, Counseling		93.052	12-11-1E	1,200
						149,793
<b>Aging Cluster ~</b>						
1110	235031201	Special Aging Program_2012 Title IIB, Administration		93.044	12-11-1A	1,026
1110	235031101	Special Aging Program_2011 Title IIB, Administration		93.044	11-11-3A	24,326
1110	235032107	Special Aging Program_2011 Title IIB, In-Home Services		93.044	11-11-3B	47,918
1110	235033102	Special Aging Program_2011 Title IIB, Access Services		93.044	11-11-3B	123,551
1110	235033103	Special Aging Program_2011 Title IIB, Legal Services		93.044	11-11-3B	31,030
1110	235033104	Special Aging Program_2011 Title IIB, Community Services		93.044	11-11-3B	40,359
1110	235032207	Special Aging Program_2012 Title IIB, In-Home Services		93.044	12-11-1B	8,611
1110	235033202	Special Aging Program_2012 Title IIB, Access Services		93.044	12-11-1B	30,496
1110	235033203	Special Aging Program_2012 Title IIB, Legal Services		93.044	12-11-1B	4,210
1110	235033204	Special Aging Program_2012 Title IIB, Community Services		93.044	12-11-1B	7,790
1110	235034101	Special Aging Program_2011 Title IIC(1), Congregate Meals		93.045	11-11-3C(1)	255,606
1110	235034102	Special Aging Program_2011 Title IIC(2), Delivered Meals		93.045	11-11-3C(2)	76,122
1110	235034201	Special Aging Program_2012 Congregate Meals		93.045	12-11-1C(1)	66,665
1110	235034202	Special Aging Program_2012 Home Delivered Meals		93.045	12-11-1C(2)	103,979
1110	235034101	Nutrition Services Incentive Program_2011 Title IIC(1), Congregate Meals		93.053	11-11-3C(1)	53,706
1110	235034102	Nutrition Services Incentive Program_2011 Title IIC(2), Delivered Meals		93.053	11-11-4C(2)	104,343
1110	235034201	Nutrition Services Incentive Program_2012 Congregate Meals		93.053	12-11-1C(1)	18,768
1110	235034202	Nutrition Services Incentive Program_2012 Home Delivered Meals		93.053	12-11-1C(2)	24,738
<b>Total Aging Cluster</b>						<b>1,023,244</b>

The accompanying notes are an  
integral part of this schedule.



# JOHNSON COUNTY, KANSAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2011  
(Continued)

			CFDA	Grant Number	2011 Federal Expenditures
<b>Passed through the Kansas Department of Health and Environment</b>					
1670	330010404	Public Health Emergency Preparedness	93.069	SFY 2010 KDHE PHEP	294,601
1670	330011405	Public Health Emergency Preparedness_Cities Readiness Initiative/CDC	93.069	SFY 2011 KDHE CRI	150,180
1670	330012404	Public Health Emergency Preparedness	93.069	SFY 2012 KDHE PHEP	97,268
1670	330012405	Public Health Emergency Preparedness_Cities Readiness Initiative	93.069	SFY 2012 KDHE CRI	34,724
1670	330011433	Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	SFY 2011 KDHE Aids C&T Testing	39,939
1670	330011438	Acquired Immunodeficiency Syndrome (AIDS) Activity_Category C Targeted HIV Projects	93.118	SFY 2011 KDHE HIV Targeted Prevention	45,595
1670	330011440	Acquired Immunodeficiency Syndrome (AIDS) Activity_Counseling Testing	93.118	SFY 2011 KDHE Aids C&T Testing	7,677
1670	330012438	Acquired Immunodeficiency Syndrome_Health Education Risk Reduction (HIV Prevention)	93.118	SFY 2012 KDHE HERR (HIV Prevention)	10,750
1670	330012440	Acquired Immunodeficiency Syndrome_AIDS and Counseling Testing	93.118	SFY 2012 KDHE Aids C&T Testing	6,502
1670	330011436	Family Planning_Services_Categorical	93.217	SFY 2011 KDHE Family Planning	204,162
1670	330012436	Family Planning_Services_Categorical	93.217	SFY 2012 KDHE Family Planning	166,740
1670	330011443	Grants to States to Support Oral Health_2011 Extended Care Permit Expansion	93.236	SFY 2011 KDHE Dental Extended Care	2,896
1670	330011435	Centers for Disease Control and Prevention_Chronic Disease Risk Reduction	93.283	SFY 2011 KDHE CDRR	16,533
1470	315001406	Centers for Disease Control and Prevention_Investigations & Technical Assistance	93.283	SFY 2012 KDHE CDRR	4,085
1670	330012435	Centers for Disease Control and Prevention_Chronic Disease Risk Reduction	93.283	SFY 2012 KDHE CDRR	14,912
1670	330005448	Refugee and Entrant Assistance_Discretionary Grants_2005 Refugee Interpreting	93.576	SFY 2005 KDHE Refugee Interpretation	19
1670	330000069	Cooperative Agreements_Cancer Early Detection Programs	93.919	SFY 2012 KDHE EDW	15,851
1670	330011441	Maternal and Child Health Services Block Grant_Categorical	93.994	SFY 2011 KDHE Maternal Health	14,005
1670	330012441	Maternal and Child Health Services Block Grant_Categorical	93.994	SFY 2012 KDHE Maternal Health	43,363
					1,169,802
<b>Immunization Cluster ~</b>					
1670	330011444	Immunization Grants_Action Plan	93.268	SFY 2011 KDHE IAP	8,669
1670	330012444	Immunization Grants_Action Plan	93.268	SFY 2012 KDHE IAP	13,515
1670	330010445	ARRA - Immunization_Vaccines for Children Grant (ARRA)	93.712	ARRA 317	18,795
<b>Total Immunization Cluster</b>					40,979
<b>CCDF Cluster ~</b>					
1670	330011442	Child Care and Development Block Grant_Child Care Licensing & Registration	93.575	SFY 2011 KDHE CCLR	136,181
1670	330012442	Child Care and Development Block Grant_Licensing and Registration Program	93.575	SFY 2012 KDHE CCLR	20,656
<b>Total CCDF Cluster</b>					156,837
<b>Passed through the Kansas Department of Social and Rehabilitation Services</b>					
1470	315000095	Consolidated Health Centers_Participating Comm Mental Health Ctr Consolidated Contract	93.224	MHCC 10-011	145,324
1470	315001410	Consolidated Health Centers_Participating Comm Mental Health Ctr Consolidated Contract	93.224	MHCC11-012	134,885
1270	305000515	Social Services Block Grant_CDDO Contract	93.667	CDDO 11-066	393,720
1470	315000092	Block Grants for Prevention and Treatment_Addiction & Preventions services (AAPPS)	93.959	PREV 08-19-03	113,710
1470	315001412	Block Grants for Prevention and Treatment of Substance Abuse_SAPT Block Grant	93.959	RPC-DBHS-47164-2012	27,302
					814,941
<b>Passed through Substance Abuse and Mental Health Services Administration (SAMSHA)</b>					
1470	315000093	SAMHSA_Assertive Adolescent Family Treatment	93.243	1H79T1020852-01	238,284
1470	315001408	Substance Abuse & Mental Health Services Projects of Regional & National Significance	93.243	5H79T1020852-03 Revised	74,700
					312,984
<b>Total US Department of Health &amp; Human Services</b>					<b>3,668,580</b>
<b>Executive Office of the President:</b>					
<b>Passed through the Kansas Bureau of Investigation</b>					
1110	125000650	Midwest HIDTA KC/Overland Park DEA Task Force Initiative	95.001	G10MW003A	55
1110	125000676	Midwest High Intensity Drug Trafficking Areas Program (HIDTA)	95.001	G11MW0003A	69,223
<b>Total Executive Office of the President</b>					<b>69,278</b>
<b>US Department of Homeland Security:</b>					
<b>Passed through the United Way</b>					
	235043103	Emergency Food and Shelter National Board Program	97.024	Phase 29	4,660
					4,660
<b>Passed through the Kansas Department of Emergency Management</b>					
1110	210000089	Hazard Mitigation Grant	97.039	FEMA-DR-1741-KS-0033	39,676
1110	245000060	Hazard Mitigation Grant_2011 Outdoor Warning Siren Grant	97.039		44,727
1110	245000047	Emergency Management Performance Grants_FY09	97.042		3,640
1110	245000041	Emergency Management Performance Grants_FY08	97.042		8,710
1110	245000055	Emergency Management Performance Grants_FY10 Planner	97.042		59,950
1110	245000056	Emergency Management Performance Grants_FY10	97.042		53,536
1110	245000045	Emergency Management Performance Grants_Homeland Security Planner FY09	97.042		29,237
1110	245000065	Emergency Management Performance Grants_FY11	97.042		26,998
1110	245000054	Citizen Corps_FY10	97.053		15,379
					281,853
<b>Passed through the Kansas Highway Patrol</b>					
1110	245000057	Emergency Operations Centers_2010 Remodel	97.052		234,035
					234,035
<b>Total US Department of Homeland Security</b>					520,548
<b>Total Expenditures of Federal Awards</b>					<b>\$ 27,110,908</b>

The accompanying notes are an  
integral part of this schedule.

## JOHNSON COUNTY, KANSAS

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2011

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#### **Note 1. Organization**

Johnson County, Kansas (the County) is the recipient of several federal grants. Various County departments administer these grant programs. Grants are accounted for in the General Fund, Special Revenue Funds, and Enterprise Funds of the County department benefiting from the grant.

#### **Note 2. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented on the modified accrual basis of accounting. The information presented in this schedule is 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 3. Local Government Contributions**

Local cost sharing, as defined by the OMB *Circular A-102, Attachment F*, is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

#### **Note 4. Weatherization Assistance**

Weatherization Assistance for Low Income Persons passed through the Kansas Department of Commerce and Housing is shown in the following schedules, prepared on the cash basis, at December 31, 2011:

**JOHNSON COUNTY, KANSAS**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2011

**Note 4. Weatherization Assistance (Continued)**

Department of Energy (DOE) 2010

	Actual Fiscal Year 2010	Actual Fiscal Year 2011	Total	Budget	Favorable/ (Unfavorable) Variance
Revenue:					
Grant	\$ 86,966	\$ 97,121	\$ 184,087	\$ 253,870	\$ 69,783
Expenditures:					
Administration	\$ 2,488	\$ 13,496	\$ 15,984	\$ 15,984	\$ --
Materials	29,402	23,589	52,991	40,500	(12,491)
Program Support	12,907	16,588	29,495	29,153	(342)
Labor	33,002	26,486	59,488	75,475	15,987
Liability Insurance	--	--	--	--	--
Training	--	--	--	--	--
Health and Safety	15,633	10,496	26,129	22,975	(3,154)
Audit	--	--	--	--	--
Total Expenditures	<u>\$ 93,432</u>	<u>\$ 90,655</u>	<u>\$ 184,087</u>	<u>\$ 184,087</u>	<u>\$ --</u>

Department of Energy (DOE) 2011

	Actual Fiscal Year 2011	Budget
Revenue:		
Grant	\$ 63,435	\$ 103,791
Expenditures:		
Administration	\$ --	\$ 6,092
Materials	30,397	24,563
Program Support	1,991	6,100
Labor	30,645	38,042
Liability Insurance	--	--
Training	1,117	11,494
Health and Safety	1,770	17,500
Audit	--	--
Total Expenditures	<u>\$ 65,920</u>	<u>\$ 103,791</u>

**JOHNSON COUNTY, KANSAS**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2011

**Note 4. Weatherization Assistance (Continued)**

Low Income Eligible Assistance Program (LIEAP) 2010

	Actual Fiscal Year 2009	Actual Fiscal Year 2010	Total	Budget	Favorable/ (Unfavorable) Variance
Revenue:					
Grant	\$ 158,754	\$ 211,319	\$ 370,073	\$ 370,073	\$ --
Expenditures:					
Administration	\$ 10,294	\$ 8,229	\$ 18,523	\$ 18,523	\$ --
Materials	48,627	74,349	122,976	126,511	3,535
Program Support	25,030	17,435	42,465	44,465	2,000
Labor	58,851	75,652	134,503	150,236	15,733
Liability Insurance	2,000	--	2,000	--	(2,000)
Training	--	--	--	--	--
Health and Safety	34,737	14,869	49,606	30,338	(19,268)
Audit	--	--	--	--	--
Total Expenditures	<u>\$ 179,539</u>	<u>\$ 190,534</u>	<u>\$ 370,073</u>	<u>\$ 370,073</u>	<u>\$ --</u>

Low Income Eligible Assistance Program (LIEAP) 2011

	Actual Fiscal Year 2011	Budget
Revenue:		
Grant	<u>\$ 309,877</u>	<u>\$ 371,916</u>
Expenditures:		
Administration	\$ 18,596	\$ 18,596
Materials	125,681	117,270
Program Support	22,945	50,450
Labor	130,660	153,400
Liability Insurance	2,000	2,000
Training	--	--
Health and Safety	22,134	30,200
Audit	--	--
Total Expenditures	<u>\$ 322,016</u>	<u>\$ 371,916</u>

**JOHNSON COUNTY, KANSAS**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2011

**Note 4. Weatherization Assistance (Continued)**

Department of Energy (DOE) (ARRA) 2010

	Actual Fiscal Year 2009	Actual Fiscal Year 2010	Actual Fiscal Year 2011	Total	Budget	Favorable/ (Unfavorable) Variance
Revenue:						
Grant	<u>\$ 155,091</u>	<u>\$ 1,071,312</u>	<u>\$ 700,186</u>	<u>\$ 1,926,589</u>	<u>\$ 1,959,950</u>	<u>\$ 33,361</u>
Expenditures:						
Administration	\$ 6,776	\$ 60,623	\$ 25,523	\$ 92,922	\$ 94,950	\$ 2,028
Materials	79,582	294,928	207,137	581,647	723,555	141,908
Program Support	109,239	117,716	59,270	286,225	277,540	(8,685)
Labor	76,282	369,036	206,845	652,163	693,555	41,392
Liability Insurance	2,000	2,829	1,950	6,779	7,000	221
Training	375	11,068	3,695	15,138	38,850	23,712
Health and Safety	13,693	220,628	66,738	301,059	124,500	(176,559)
Audit	--	--	--	--	--	--
Total Expenditures	<u>\$ 287,947</u>	<u>\$ 1,076,828</u>	<u>\$ 571,158</u>	<u>\$ 1,935,933</u>	<u>\$ 1,959,950</u>	<u>\$ 24,017</u>

**Note 5. Additional Audits**

Grantor agencies reserve the right to conduct additional audits of the County's grant programs for economy, efficiency, and program results, which may result in disallowed costs to the County. However, management does not believe such audits would result in any disallowed costs that would be material to the County's financial position at December 31, 2011.