

***JOHNSON COUNTY, KANSAS***

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2012

WITH

INDEPENDENT AUDITOR'S REPORT

JOHNSON COUNTY, KANSAS  
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INDEPENDENT AUDITOR'S REPORT

# JOHNSON COUNTY, KANSAS

## OMB CIRCULAR A-133, SINGLE AUDIT REPORT

Year Ended December 31, 2012

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### TABLE OF CONTENTS

	<u>Page</u>
A copy of the Johnson County, Kansas Comprehensive Annual Financial Report, year ended December 31, 2012, 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 Others Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1 - 2
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by OMB <i>Circular A-133</i>	3 - 5
Schedule of Findings and Questioned Costs	6 - 10
Schedule of Expenditures of Federal Awards	11 - 14
Notes to Schedule of Expenditures of Federal Awards	15 - 18

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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

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
**Johnson 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, 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, 2012, and the related notes to the financial statements, which collectively comprise the Johnson County, Kansas' basic financial statements, and have issued our report thereon dated June 10, 2013.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Johnson County, Kansas' 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 Johnson County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Johnson County, Kansas' 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 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. 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 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 Johnson County, Kansas' 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 Audit 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

June 10, 2013  
Wichita, Kansas

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT  
ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY *OMB CIRCULAR A-133*

INDEPENDENT AUDITOR'S REPORT

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

**Report on Compliance for Each Major Federal Program**

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 the Johnson County, Kansas' major federal programs for the year ended December 31, 2012. The Johnson County, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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 \$52,106 in federal awards which are not included in the schedule during the year ended December 31, 2012. 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 was below the \$500,000 threshold in accordance with OMB Circular A-133.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

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

## ***Opinion on Each Major Federal Program***

In our opinion, Johnson County, Kansas 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, 2012.

## **Report on Internal Control Over Compliance**

Management of the Johnson County, Kansas 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 Johnson County, Kansas' 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 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 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. *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 a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2012-01, that we consider to be a significant deficiency.

Johnson County, Kansas' response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Johnson County, Kansas' 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate 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, 2012 and the related notes to the financial statements, which collectively comprise Johnson County, Kansas' basic financial statements. We issued our report thereon dated June 10, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Allen, Gibbs & Houlik, L.C.*

CERTIFIED PUBLIC ACCOUNTANTS

June 10, 2013  
Wichita, Kansas



**JOHNSON COUNTY, KANSAS**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2012

SECTION I – SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? \_\_\_\_\_ Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes   X   None reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ Yes   X   No

FEDERAL AWARDS

Internal control over major programs:

- Material weaknesses identified? \_\_\_\_\_ Yes   X   No
- Significant deficiencies identified that are not considered to be material weaknesses?   X   Yes \_\_\_\_\_ None reported

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

Identification of major programs:

<u>CFDA Number</u>	<u>NAME OF FEDERAL PROGRAM</u>	
14.257	<i>Homeless Prevention and Rapid Re-Housing (ARRA)</i>	Unmodified
16.812	<i>Second Chance Act Prisoner Re-Entry Program</i>	Unmodified
20.106	<i>Airport Improvement Program</i>	Unmodified
20.500 / 20.507	<i>Federal Transit Cluster (ARRA)</i>	Unmodified
20.932	<i>Surface Transportation (ARRA)</i>	Unmodified
93.044 / 93.045 / 93.053	<i>Aging Cluster</i>	Unmodified
93.217	<i>Family Planning - Services</i>	Unmodified
93.667	<i>Mental Health Social Services Block Grant</i>	Unmodified

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

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended December 31, 2012  
(Continued)

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

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

\$ 904,474

Auditee qualified as low-risk auditee?

X  Yes         No

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended December 31, 2012  
(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, 2012  
(Continued)

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SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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**Finding 2012-01 Significant Deficiency**

**CFDA # 93.217: U.S. Department of Health and Human Services, Passed Through Kansas Department of Health and Environment, Family Planning Services Grant, All Open Grants**

**Condition:** The entity lacked internal controls to ensure information on patient income entered into the billing software was current and accurate which resulted in the software calculating incorrect billings and patients being overcharged or undercharged for services provided under the grant.

**Criteria:** Regulations under 42 CFR 59.5(a) require that each project supported under a Family Planning Services grant must provide that no charges will be made for services provided to any persons from a low-income family except to the extent that payment will be made by a third party and charges will be made for services to persons other than those from low-income families in accordance with a schedule of discounts based upon the ability pay, except those charges to persons from families whose annual income exceeds 250 percent of the most recent Poverty Guidelines.

**Questioned Costs:** None were noted.

**Context:** Three of the sixty patient billings tested had errors. Two of the billings contained an overcharge of \$6 each and one contained an undercharge of \$60.

**Cause:** There is no review of income information entered into the billing software to ensure information in the software is current and accurate, allowing for accurate billings to patients.

**Effect:** Clients could be undercharged or overcharged if information in the billing software is not current.

**Recommendation:** We recommend that a review or audit of patient income information be performed to ensure that current and accurate income information is used in calculating patient billings.

**Management's Response (unaudited):** JCDHE was found non-compliant with reporting the correct amount of revenue for the Family Planning Grant, passed through by the Kansas Department of Health and Environment. One of the requirements in the Grant is to offer a sliding scale discount for Family Planning Services based upon family size and income. In a sample of records, 5% indicated that information that the client filled out was incorrectly input into the database, resulting in the incorrect amount being charged to the client.

Once notified of this finding, the following actions are being implemented to insure that clients are charged the correct amount for services received. The first action is to force the re-keying of all data for each client profile. Prior to this finding, if changes occurred the last client profile information was pulled forward and the customer service staff person had the option of only changing data that was observed on the newly filled out Client form. This will make that option no longer available and each visit will have to be treated as if the client was new.

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended December 31, 2012

(Continued)

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**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)**

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In addition to the item above, the Customer Service Supervisor will conduct daily audits of all clients, cross checking them with the data that is found in the medical billing software. Initially 100% of the client profiles will be checked for a period of about 3 months. Reports will be made once a week to the Administrative Division Director. The information gathered will be used to see if trends are established with identifiable staff so that additional training can be used to improve the accuracy of the data input into the system. A decision about the number of records to be audited will be made after the initial 3-month period to determine how many records will need to be audited daily to insure an increase in information found in the system.

# JOHNSON COUNTY, KANSAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2012

			CFDA	Grant Number	2012 Federal Expenditures
<b>Department of Agriculture:</b>					
<b>Passed through the Kansas Department of Education</b>					
<b>Child Nutrition Cluster ~</b>					
1110	255001248	12 National School Lunch Reimbursement Program	10.555	SFY2012: 11103KS303N1099	41,861
1110	255001348	13 National School Lunch Reimbursement Program	10.555	SFY2013: 11103KS303N1099	40,774
<b>Total Child Nutrition Cluster</b>					<b>82,635</b>
<b>Passed through the Kansas Department of Health and Environment</b>					
1670	330011451	Special Supplemental Nutrition Program, Breastfeeding Peer Counselor	10.557	No Grant # per Dept.	323
1670	330012450	Special Supplemental Nutrition Program for Women, Infants and Children	10.557	No Grant # per Dept.	745,060
1670	330012451	Special Supplemental Nutrition Program, Breastfeeding Peer Counselor	10.557	No Grant # per Dept.	12,556
1670	330013450	Special Supplemental Nutrition Program for Women, Infants and Children	10.557	No Grant # per Dept.	228,734
1670	330013451	Special Supplemental Nutrition Program, Breastfeeding Peer Counselor	10.557	No Grant # per Dept.	4,637
					<b>991,310</b>
<b>al US Department of Agriculture</b>					<b>1,073,945</b>
<b>Department of Housing and Urban Development:</b>					
<b>CDBG - Entitlement Grants Cluster ~</b>					
1110	235055001	Community Development Block Grant	14.218	B-10-UC-20-0001	34,461
1110	235055101	Community Development Block Grant	14.218	B-11-UC-20-0001	799,142
1110	235055103	Community Development Block Grant	14.218	B-12-UC-20-0001	516,592
1110	235055901	Community Development Block Grant ARRA Entitlement Grants (ARRA)	14.253	B-09-UY-20-0001	37,371
<b>Total CDBG - Entitlement Grants Cluster</b>					<b>1,387,566</b>
<b>Passed through the Kansas Housing Resource Corporation</b>					
1110	235055102	Emergency Shelter Grants Program	14.231	S-02-DC-20-0001 2011-15	42,797
1110	235055902	Homelessness Prevention Rapid Re-Housing	14.257	HPRP-03 (ARRA)	178,019
1110	315000083	Homelessness Prevention and Rapid Re-Housing Program Technical Assistance (ARRA)	14.262	HPRP-03 (ARRA)	2,920
					<b>223,736</b>
<b>Passed through the Kansas Department of Commerce</b>					
<b>CDBG - State-Administered CDBG Cluster ~</b>					
1110	235022918	National Stabilization Program_09 Admin-HERA	14.228	09-NSP-10	43,423
1110	235022920	National Stabilization Program_09 Olathe-HERA	14.228	09-NSP-10	79,803
1110	235022111	National Stabilization Program_11 JC Program Information	14.228	09-NSP-10	396,808
<b>Total CDBG - State-Administered CDBG Cluster</b>					<b>520,034</b>
<b>Shelter Plus Care Program</b>					
1110	235022730	Shelter Plus Care_07-12 SAVE	14.238	KS01C605002	22,010
1110	235022731	Shelter Plus Care_07-12 SAVE, INC (CH)	14.238	KS01C605001	2,964
1470	315000081	Shelter Plus Care_Bonus	14.238	KS0027C7P050800	6,231
1470	315000082	Shelter Plus Care_Homeless Supported Housing	14.238	KS0025C7P050800	26,855
1470	315001404	Shelter Plus Care	14.238	KS0050C7P051001	5,533
1470	315001420	Shelter Plus Care	14.238	KS0050C7P051102	54,982
1110	235022125	11: SPC -SAVE, INC (CH)	14.238	KS0050C7P051001	1,464
					<b>120,039</b>
<b>Home Investment Partnership Programs</b>					
1110	235022922	HOME Investment Partnerships Program_09 City of Olathe	14.239	M09DC200206	14,912
1110	235022017	HOME Investment Partnerships Program_10 CHDO CO	14.239	10 HOME CHDO Projects	23,466
1110	235022018	HOME Investment Partnerships Program_10 CHDO CO	14.239	M10DC200406	18,564
1110	235022019	HOME Investment Partnerships Program_10: Home Non-Entitlement	14.239	M10DC200406	98,601
1110	235022020	HOME Investment Partnerships Program_07 City of Overland Park	14.239	M10DC200406	214,523
1110	235022021	HOME Investment Partnerships Program_10 City of Shawnee	14.239	M10DC200406	44
1110	235022101	HOME Investment Partnerships Program_11 Administration	14.239	M11DC200406	5,985
1110	235022201	HOME Investment Partnerships Program_12 Administration	14.239	M12DC200406	63,353
1110	235022903	HOME Investment Partnerships Program_09 City of Overland Park	14.239	M09DC200206	42,475
1110	235022022	HOME Investment Partnerships Program_10 City of Olathe	14.239	10: HOME City of Olathe	146,950
1110	235022117	HOME Investment Partnerships Program_2011 Non-Entitlement	14.239	MO11DC200406	154,536
1110	235022118	HOME Investment Partnerships Program_11 City of Olathe	14.239	M11DC200406	88,150
1110	235022119	HOME Investment Partnerships Program_11 CHDO (CO)	14.239	M11DC200406	37,860
1110	235022120	HOME Investment Partnerships Program_11 CHDO-Project (CR)	14.239	M11DC200406	45,537
1110	235022121	HOME Investment Partnerships Program_11 City of Overland Park	14.239	M11DC200406	113,187
1110	235022122	HOME Investment Partnerships Program_11 HOME City of Shawnee	14.239	M11DC200406	47,106
1110	235022124	HOME Investment Partnerships Program_11 SPC-SAVE INC (H)	14.239	M11DC200406	8,125
					<b>1,123,374</b>
<b>Section 8 Housing Choice Vouchers Program</b>					
<b>Housing Voucher Cluster ~</b>					
1110	235021902	Section 8 Housing Choice Vouchers_09 FSS Administration	14.871	09: FSS Administration	333
1110	235021101	Section 8 Housing Choice Vouchers_11 Administration	14.871	KS162AFR411	3,445
1110	235021121	Section 8 Housing Choice Vouchers_12 Voucher Administration	14.871	KS162VO0123	732,515
1110	235021122	Section 8 Housing Choice Vouchers_12 HCV FSS Coordinator	14.871	KS162FSS	62,735
1110	235023121	Section 8 Housing Choice Vouchers_12 HCV Rental Assistance	14.871	12: HCV Rental Assistance	9,185,201
<b>Total Housing Voucher Cluster</b>					<b>9,984,229</b>
<b>Total US Department of Housing and Urban Development</b>					<b>13,358,978</b>

The accompanying notes are an integral part of this schedule.

# JOHNSON COUNTY, KANSAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2012  
(Continued)

			CFDA	Grant Number	2012 Federal Expenditures
<b>US Department of Justice:</b>					
1110	125000596	NJ Research, Evaluation, and Development Project Grants_Solving Cold Cases with DNA	16.560	2008-DNBX-K214	4,795
1110	125000704	Bullet Vest Partnership	16.607	N/A	946
1470	315000097	JOCO Justice and Mental Health Collaboration Program	16.745	2010-DN-BX-K159	46,567
1110	125000658	FY10 Forensic DNA Backlog Reduction Program	16.741	2011-DN-BX-K439	107,022
1110	125000692	FY11 Forensic DNA Backlog Reduction Program	16.741	2010-MO-BX-0052	87,503
1110	125000700	Second Chance Act Adult Offender Reentry Program for Planning and Demonstration Projects	16.812	2011-CZ-BX-0016	158,889
1110	125000662	FY10 Second Chance Act Prisoner Reentry Initiative	16.812	2010-CZ-BX-0107	58,572
					464,294
<b>JAG Program Cluster ~</b>					
1110	125000682	FY11 Edward Byrne Memorial Justice Assistance Grant (JAG) Program Local	16.738	2011-DJ-BX-2735	77,882
1110	125000608	FY09 Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-DJ-BX-0287	57,513
1110	<b>125000614</b>	<b>FY09 Edward Byrne Memorial Justice Assistance Grant_Local Solicitation (ARRA)</b>	<b>16.804</b>	<b>2009-SB-B9-2353</b>	<b>33,716</b>
<b>Total JAG Program Cluster</b>					<b>169,111</b>
<b>Passed through the Kansas Juvenile Justice Authority</b>					
1110	255001255	Juvenile Accountability Block Grants	16.523	JABG-2012-10-13	6,714
1110	255001355	Juvenile Accountability Block Grants	16.523	JABC-2013-10-14	1,882
1470	315001427	Title V_Delinquency Prevention Program	16.548	JJ-1146-12 /SP-2201-12-035121146	6,000
					14,596
<b>Passed through the Kansas Governor's Office</b>					
1110	120000051	Crime Victim Assistance_12 Victims of Crime Act-18	16.575	12-VOCA-18	16,782
1110	120000056	Crime Victim Assistance_13 Victims of Crime Act-18	16.575	13-VOCA-18	8,853
1110	260000401	STOP Violence Against Women	16.588	12-VAWA-10	38,867
1110	125000694	Paul Coverdell Forensic Sciences Improvement Act	16.742	12-NFSIA-01	75,000
					139,502
<b>Passed through National Association of VOCA Assistance Administrators (NAVAA)</b>					
1110	120000055	National Crime Victims' Rights Week Community Awareness Project	16.582	2011-VF-GX-K009	3,427
					3,427
<b>Passed through Ames Laboratory</b>					
1110	125000702	Random Probability Match Procedure of Statistical Comparison of Mass Spectral Data	16.560	SC-12-370	17,988
					17,988
<b>Total US Department of Justice</b>					<b>808,918</b>
<b>US Department of Transportation:</b>					
<b>Passed through the Federal Aviation Administration</b>					
2270	350000036	Airport Improvement Program	20.106	3-20-0062-26	66,990
2270	350000032	Airport Improvement Program	20.106	3-20-0109-22	2,149,407
2270	350000034	Airport Improvement Program	20.106	3-20-0062-25	271,666
2270	350000035	Airport Improvement Program	20.106	3-20-0109-24/3-20-0109-25	228,550
					2,716,613
<b>Passed through the Federal Transit Administration</b>					
<b>Federal Transit Cluster ~</b>					
2140	335000518	Federal Transit_Capital Investment Grants_2004 Vegucke Rehab Grant	20.500	KS-03-0033-01	26,187
2140	335001520	Federal Transit_Capital Investment Grants_5309 Bus on Shoulder: Redirected Funds	20.500	KS-03-0018/KS-03-0047	252,487
2140	335001539	Federal Transit_Capital Investment Grants 2011 Livability Bus Grant	20.500	KS-04-0013	327,234
2140	335000546	Federal Transit_Formula Grants_CMAQ: Sunset Facility	20.507	KS-90-X111	22,306
2140	335000559	Federal Transit_Formula Grants_CMAQ: Local Link	20.507	KS-90-X111	1,039
2140	<b>335000590</b>	<b>Federal Transit_Formula Grants (ARRA)</b>	<b>20.507</b>	<b>KS96-X001</b>	<b>166,145</b>
2140	335001507	Federal Transit_Formula Grants_2010: CMAQ Metcalf/SMP/75th ST	20.507	KS-95-X006	814,820
2140	335001533	Federal Transit_Formula Grants_2011 5307	20.507	KS-90-X133	555,177
2140	335001547	Federal Transit_Formula Grants_2012 5307	20.507	KS-90-X133-01	857,715
<b>Total Federal Transit Cluster</b>					3,023,110
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>3,532,906</b>
					3,532,906
<b>Passed through the Kansas Department of Transportation</b>					
2140	335001535	Formula Grants for Other Than Urbanized Areas_2010-11 5311	20.509	PT-670-12	103,016
2140	335001537	Formula Grants for Other Than Urbanized Areas_11-12 5310	20.513	PT-079-12	93,160
					196,176
<b>Highway Safety Cluster ~</b>					
1110	125000696	Safety Traffic Enforcement Program (STEP)	20.600	OP-1291-12	4,494
1110	125000698	Impaired Driving Deterrence Program	20.600	AL-9098-12	7,783
					12,277
<b>Passed through the Kansas City Area Transportation Authority</b>					
<b>Transit Service Program Cluster ~</b>					
2140	335001545	FY 2011-12-Job Access Reverse Commute	20.516	MO-37-X045	101,784
2140	335001511	09-10 New Freedom	20.521	MO-37-X036	127,572
<b>Total Transit Service Program Cluster</b>					229,356
<b>Total US Department of Transportation</b>					<b>9,710,438</b>
<b>US Department of Treasury :</b>					
<b>Passed through the US Secret Service</b>					
1110	120000054	Financial Crimes Task Force	21.xxx	No Grant # per Dept.	4,879
1110	120000057	Financial Crimes Task Force	21.xxx	No Grant # per Dept.	31
<b>Total US Department of Treasury</b>					<b>4,910</b>

The accompanying notes are an  
integral part of this schedule.

# JOHNSON COUNTY, KANSAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2012  
(Continued)

			CFDA	Grant Number	2012 Federal Expenditures
<b><u>Institute of Museum &amp; Library Services:</u></b>					
Passed through the State Library of Kansas					
1340	285000058	6X6 Ready to Read	45.310	11-LSTA-3-P	3,796
1340	285000062	6X6 Ready to Read Activity for Kids	45.310	12-LSTA-3-11	274
<b>Total Institute of Museum &amp; Library Services</b>					<b>4,070</b>
<b><u>US Environmental Protection Agency:</u></b>					
Passed through the Kansas Department of Health and Environment					
1110	230004700	Air Pollution Control Program Support_12: Air Quality 105	66.001	12: Air Quality 105	6,028
1670	330004700	Air Pollution Control Program Support_12: Air Quality 105	66.001	12: Air Quality 105	81,440
1670	330013470	Clean Air Act / Air Quality 105	66.001	No Grant number per Dept.	32,933
2340	385000256	Capitalization Grants for Clean Water State Revolving Funds: Gardner Lake Loan (ARRA)	66.458	C20 1920 01	118,985
2340	390000030	Capitalization Grants for Clean Water State Revolving Funds: Lone Elm (ARRA)	66.458	C20 1920 02	84,401
<b>Total US Environmental Protection Agency</b>					<b>323,787</b>
<b><u>US Department of Energy :</u></b>					
1110	210000086	Energy Efficiency and Conservation Block Grant Program (ARRA)	81.128	DE-SC0003021	54,519
					<hr/>
					54,519
Passed through the Kansas Housing Resources Corporation					
1110	235022909	Weatherization Assistance for Low-Income Persons_09: DOE (ARRA)	81.042	2009-ARRA-DOE-14	116,391
1110	235022113	Weatherization Assistance Program _11:DOE	81.042	2011-DOE-14	62,762
1110	235022216	Weatherization Assistance Program_12:DOE	81.042	DOE12-14	49,707
					<hr/>
					228,860
<b>Total US Department of Energy</b>					<b>283,379</b>
<b><u>US Department of Health and Human Services:</u></b>					
Passed through the Center for Disease Control and Prevention:					
1470	315001421	Centers for Disease Control & Prevention Investigations & Technical Assistance	93.283	3150-264435C-93.283	1,336
					<hr/>
					1,336
Passed through the Kansas Department for Aging and Disability Services:					
1110	235033205	Special Aging Program_2012-III-D Health Promotion	93.043	12-11-1D	16,256
1110	235033305	Special Aging Program_2013-III-D Health Promotions	93.043	13-11-1D	2,943
1110	235032208	National Family Caregiver Support_2012-III-E Respite	93.052	12-11-1E	49,706
1110	235032209	National Family Caregiver Support_2012-III-E Supplemental Services	93.052	12-11-1E	28,388
1110	235033206	National Family Caregiver Support_2012-III-E Assistance	93.052	12-11-1E	21,434
1110	235033207	National Family Caregiver Support_2012-III-E Information	93.052	12-11-1E	6,313
1110	235033208	National Family Caregiver Support_2012-III-E Counseling	93.052	12-11-1E	3,900
1110	235032308	National Family Caregiver Support_202013: III E Respite	93.052	13-11-1E	9,288
1110	235032309	National Family Caregiver Support_202013: III E Supplemental Services	93.052	13-11-1E	5,374
1110	235033306	National Family Caregiver Support_2013-III-E Assistance	93.052	13-11-1E	8,170
1110	235033307	National Family Caregiver Support_2013-III-E Information	93.052	13-11-1E	905
1110	235033308	National Family Caregiver Support_2013-III-E Counseling	93.052	13-11-1E	2,331
1470	315001426	SFY 2013 Participating CMHC Contract -Block Grant Funds	93.224	MHCC SFY 2013	157,111
1470	315001423	FY2013 Block Grant for Prevention and Treatment of Substance Abuse Grant	93.959	RPC-DBHS-47164-2013	122,451
					<hr/>
					434,570
<b>Aging Cluster ~</b>					
1110	235031201	Special Aging Program_2012-Administration	93.044	12-11-1A	30,374
1110	235032207	Special Aging Program_2012-III-B IN-Home Services	93.044	12-11-1B	52,857
1110	235033202	Special Aging Program_2012-III-B Access Services	93.044	12-11-1B	125,222
1110	235033203	Special Aging Program_2012-III-B Legal Services	93.044	12-11-1B	29,179
1110	235033204	Special Aging Program_2012-III-B Community Services	93.044	12-11-1B	33,490
1110	235031301	Special Aging Program_2013: Aging Administration	93.044	13-11-1A	5,674
1110	235032307	Special Aging Program_2013: III-B In Home Services	93.044	13-11-1B	9,890
1110	235033303	Special Aging Program_2013-III-B Legal Services	93.044	13-11-1B	3,289
1110	235033304	Special Aging Program_2013-III-B Community Services	93.044	13-11-1B	6,155
1110	235033312	Special Aging Program_2013-III-B Access Services	93.044	13-11-1B	26,496
1110	235034201	Special Aging Program_2012-Congregate Meals	93.045	12-11-1C(1)	256,916
1110	235034202	Special Aging Program_2012-Home Delivered Meals	93.045	12-11-1C(2)	52,516
1110	235034301	Special Aging Program_2013-C(1) Congregate Meals	93.045	13-11-1C(1)	85,613
1110	235034302	Special Aging Program_2013-C(2) Home Delivered Meals	93.045	13-11-1C(2)	128,723
1110	235034002	Nutrition Services Incentive Program_2010 NSIP C(2) Home Delivered Meals	93.053	10-11-3C(2)	7,086
1110	235034201	Nutrition Services Incentive Program_2012-Congregate Meals	93.053	12-11-1C(1)	24,161
1110	235034202	Nutrition Services Incentive Program_2012-Home Delivered Meals	93.053	12-11-1C(2)	49,587
<b>Total Aging Cluster</b>					<b>927,228</b>

The accompanying notes are an  
integral part of this schedule.



# JOHNSON COUNTY, KANSAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2012  
(Continued)

			CFDA	Grant Number	2012 Federal Expenditures
<b>Passed through the Kansas Department of Health and Environment</b>					
1670	330012404	Public Health Emergency Preparedness	93.069	No Grant # per Dept.	264,623
1670	330012405	Public Health Emergency Preparedness_Cities Readiness Initiative	93.069	No Grant # per Dept.	148,222
1670	330013404	2013 Public Health Emergency Preparedness	93.069	No Grant # per Dept.	129,702
1670	330013405	Public Health Emergency Preparedness_Cities Readiness Initiative/cdc	93.069	No Grant # per Dept.	46,328
1670	330011433	Personal Responsibility Education Program	93.092	No Grant # per Dept.	66,128
1670	330013433	Personal Responsibility Education Program	93.092	No Grant # per Dept.	62,381
1670	330012438	Health Education Risk Reduction (HIV Prevention)	93.118	No Grant # per Dept.	60,250
1670	330012440	AIDS and Counseling Testing	93.118	No Grant # per Dept.	6,960
1670	330013440	AIDS and Counseling Testing	93.118	No Grant # per Dept.	7,166
1670	330012436	Family Planning_Services_Categorical	93.217	No Grant # per Dept.	220,572
1670	330013436	Family Planning_Services_Categorical	93.217	No Grant # per Dept.	124,682
1670	330012443	Kansas Extended Care Permit Grant	93.236		680
1670	330012435	Centers for Disease Control and Prevention_Chronic Disease Risk Reduction	93.283	No Grant # per Dept.	5,240
1670	330005448	Refugee and Entrant Assistance_Discretionary Grants_05 Refugee Interpreting	93.576	No Grant # per Dept.	443
1670	330011434	Teen Pregnancy Case Management	93.778	32	59,675
1670	330013441	Maternal and Child Health	93.933	No Grant # per Dept.	42,332
1670	330012441	Maternal Health Categorical	93.994	No Grant # per Dept.	51,734
					1,297,118
<b>Immunization Cluster ~</b>					
1670	330012444	Immunization Grants_Action Plan	93.268	No Grant # per Dept.	1,854
1670	330013444	Immunization Grants_Action Plan	93.268	No Grant # per Dept.	11,055
<b>1670</b>	<b>330010445</b>	<b>ARRA - Immunization_Vaccines for Children Grant (ARRA)</b>	<b>93.712</b>	<b>No Grant # per Dept.</b>	<b>12,885</b>
<b>Total Immunization Cluster</b>					<b>25,794</b>
<b>CCDF Cluster ~</b>					
1670	330012442	Child Care Licensing & Registration Program	93.575	No Grant # per Dept.	213,187
1670	330013442	Child Care Licensing	93.575	No Grant # per Dept.	30,883
<b>Total CCDF Cluster</b>					<b>244,070</b>
<b>Passed through the Kansas Department of Social and Rehabilitation Services</b>					
1470	315001410	Consolidated Health Centers_Participating Comm Mental Health Ctr Consolidated Contract	93.224	MHCC11-012	121,472
1270	305000516	Social Services Block Grant_CDDO Contract	93.667	CDDO-DBHS-066-2012	421,936
1270	305000517	Social Services Block Grant_CDDO Contract	93.778	CDDO-KDADS-066-2013	309,717
1470	315001412	Substance Abuse Prevention & Treatment SAPT Block Grant	93.959	RPC-DBHS-47164-2012	127,930
					981,055
<b>Passed through Substance Abuse and Mental Health Services Administration (SAMSHA)</b>					
1470	315001408	Substance Abuse & Mental Health Services Projects of Regional & National Significance	93.243	5H79T1020852-03 Revised	225,300
					225,300
<b>Passed through the Kansas Housing Resources Corporation</b>					
1110	235022110	Low-Income Home Energy Assistance 11	93.568	LP-11-14	142,939
1110	235022215	Low-Income Home Energy Assistance 12	93.568	2012-LIEAP-14	98,575
					241,514
<b>Passed through Consumer Product Safety Commission</b>					
1670	330013480	Virginia Graham Baker Pool Safety Act	93.136	No Grant # per Dept.	32,960
					32,960
<b>Total US Department of Health &amp; Human Services</b>					<b>4,410,945</b>
<b>US Department of Homeland Security :</b>					
<b>Passed through the United Way</b>					
	235043103	Emergency Food & Shelter National Board Program	97.024	Phase 29	9,488
					9,488
2410	210000075	Hazard Mitigation Grant Program	97.039	FEMA-DR-1868-KS-0009	51,506
2410	210000075	Hazard Mitigation Grant Program	97.039	FEMA-DR-1860-KS-0004	5,081
1110	245000047	Emergency Management Performance Grants_FY09	97.042	No Grant # per Dept.	9,650
1110	250000016	Emergency Management Performance Grants_FY09	97.042	No Grant # per Dept.	6,000
1110	245000065	Emergency Management Performance Grants_FY11	97.042	No Grant # per Dept.	5,553
1110	250000017	2012 Emergency Management Performance Grants	97.042	No Grant # per Dept.	45,884
1110	250000018	2012 Emergency Management Performance Grant	97.042	No Grant # per Dept.	32,552
1110	245000054	FY 2010 Citizen Corp	97.053		28
1110	245000062	FY 2011 Citizen Corp	97.053	No Grant # per Dept.	2,932
					159,186
<b>Passed through the Kansas Highway Patrol</b>					
1110	245000057	Emergency Operations Centers_2010 Remodel	97.052	No Grant # per Dept.	1,074
					1,074
<b>Total US Department of Homeland Security</b>					<b>169,748</b>
<b>Total Expenditures of Federal Awards</b>					<b>\$ 30,149,118</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, 2012

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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, 2012:

**JOHNSON COUNTY, KANSAS**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2012

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

Department of Energy (DOE) 2011

	Actual Fiscal Year 2011	Actual Fiscal Year 2012	Total	Budget	Favorable/ (Unfavorable) Variance
Revenue:					
Grant	<u>\$ 63,435</u>	<u>\$ 65,246</u>	<u>\$ 128,681</u>	<u>\$ 128,681</u>	<u>\$ --</u>
Expenditures:					
Administration	\$ --	\$ 7,337	\$ 7,337	\$ 7,337	\$ --
Materials	30,397	12,662	43,059	26,108	(16,951)
Program Support	1,991	18,803	20,794	19,448	(1,346)
Labor	30,645	12,067	42,712	40,994	(1,718)
Liability Insurance	--	--	--	--	--
Training	1,116	5,183	6,299	11,494	5,195
Health & Safety	1,770	6,710	8,480	23,300	14,820
Audit	--	--	--	--	--
Total Expenditures	<u>\$ 65,919</u>	<u>\$ 62,762</u>	<u>\$ 128,681</u>	<u>\$ 128,681</u>	<u>\$ --</u>

Department of Energy (DOE) 2012

	Actuals	Budget
Revenue:		
Grant	<u>\$ 39,710</u>	<u>\$ 109,546</u>
Expenditures:		
Administration	\$ 5,605	\$ 10,955
Materials	16,175	32,666
Program Support	6,304	16,925
Labor	19,516	36,899
Liability Insurance	--	--
Training	--	--
Health & Safety	2,107	12,101
Audit	--	--
Total Expenditures	<u>\$ 49,707</u>	<u>\$ 109,546</u>

**JOHNSON COUNTY, KANSAS**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2012

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

Low Income Eligible Assistance Program (LIEAP) 2011

	Actual Fiscal Year 2011	Actual Fiscal Year 2012	Total	Budget	Favorable/ (Unfavorable) Variance
Revenue:					
Grant	<u>\$ 309,877</u>	<u>\$ 155,079</u>	<u>\$ 464,956</u>	<u>\$ 464,955</u>	<u>\$ --</u>
Expenditures:					
Administration	\$ 18,596	\$ 3,674	\$ 22,270	\$ 23,248	\$ 978
Materials	125,681	55,129	180,810	139,782	(41,028)
Program Support	22,945	19,828	42,773	63,798	21,025
Labor	130,660	60,897	191,557	199,177	7,620
Liability Insurance	2,000	--	2,000	2,000	--
Training	--	--	--	--	--
Health & Safety	22,134	3,411	25,545	36,950	11,405
Audit	--	--	--	--	--
Total Expenditures	<u>\$ 322,016</u>	<u>\$ 142,939</u>	<u>\$ 464,955</u>	<u>\$ 464,955</u>	<u>\$ --</u>

Low Income Eligible Assistance Program (LIEAP) 2012

	Actuals	Budget
Revenue:		
Grant	<u>\$ 68,264</u>	<u>\$ 332,471</u>
Expenditures:		
Administration	\$ 18,766	\$ 33,247
Materials	29,858	112,119
Program Support	14,716	16,926
Labor	30,625	155,479
Liability Insurance	2,000	2,000
Training	--	--
Health & Safety	2,610	12,700
Audit	--	--
Total Expenditures	<u>\$ 98,575</u>	<u>\$ 332,471</u>

**JOHNSON COUNTY, KANSAS**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2012

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

Department of Energy (DOE) (ARRA) 2010

	Actual Fiscal Year 2009	Actual Fiscal Year 2010	Actual Fiscal Year 2011	Actual Fiscal Year 2012	Total	Budget	Favorable/ (Unfavorable) Variance
Revenue:							
Grant	<u>\$ 155,091</u>	<u>\$ 1,071,312</u>	<u>\$ 700,186</u>	<u>\$ 125,735</u>	<u>\$ 2,052,324</u>	<u>\$ 2,052,324</u>	<u>\$ --</u>
Expenditures:							
Administration	\$ 6,776	\$ 60,623	\$ 25,523	\$ 13,074	\$ 105,996	\$ 120,542	\$ 14,546
Materials	79,582	294,928	207,137	37,672	619,319	740,121	120,802
Program Support	109,239	117,716	59,270	25,681	311,906	290,137	(21,769)
Labor	76,282	369,036	206,845	38,513	690,676	721,574	30,898
Liability Insurance	2,000	2,829	1,950	221	7,000	7,000	--
Training	375	11,068	3,695	705	15,843	38,850	23,007
Health & Safety	13,693	220,628	66,738	525	301,584	134,100	(167,484)
Audit	--	--	--	--	--	--	--
Total Expenditures	<u>\$ 287,947</u>	<u>\$ 1,076,828</u>	<u>\$ 571,158</u>	<u>\$ 116,391</u>	<u>\$ 2,052,324</u>	<u>\$ 2,052,324</u>	<u>\$ --</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, 2012.