

JOHNSON COUNTY, KANSAS

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2010

WITH

INDEPENDENT AUDITORS' REPORT

JOHNSON COUNTY, KANSAS
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JOHNSON COUNTY, KANSAS

OMB CIRCULAR A-133, SINGLE AUDIT REPORT

Year Ended December 31, 2010

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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*

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, 2010, which collectively comprise Johnson County, Kansas' basic financial statements, and have issued our report thereon dated June 22, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered 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 above.

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 22, 2011
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*

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, 2010. 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's basic financial statements include the operations of the Johnson County Parks and Recreation District, a component unit of Johnson County, which received \$89,408 in federal awards which are not included in the schedule during the year ended December 31, 2010. 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, 2010. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2010-A.

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 certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 2010-A and 2010-B. 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.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

July 22, 2011
Wichita, Kansas

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

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, 2010, and have issued our report thereon dated June 22, 2011. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise Johnson County, Kansas' basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

June 22, 2011
Wichita, Kansas

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2010

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>	
14.218 / 14.253	<i>Community Development Block Grants (ARRA)</i>	Unqualified
14.228	<i>National Stabilization Program</i>	Unqualified
20.500 / 20.507	<i>Federal Transit Cluster (ARRA)</i>	Unqualified
66.458	<i>Capitalization Grants for Clean Water State Revolving Fund (ARRA)</i>	Unqualified
81.042	<i>Weatherization Assistance for Low-Income Persons (ARRA)</i>	Unqualified
81.128	<i>Energy Efficiency & Conservation Block Grant (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, 2010
(Continued)

SECTION I – SUMMARY OF AUDITORS' RESULTS

Identification of major programs:

<u>CFDA NUMBER</u>	<u>NAME OF FEDERAL PROGRAM</u>
14.218 /14.253	Community Development Block Grants (ARRA)
14.228	National Stabilization Program
20.500 / 20.507	Federal Transit Cluster (ARRA)
66.458	Capitalization Grants for Clean Water State Revolving Funds (ARRA)
81.042	Weatherization Assistance for Low-Income Persons (ARRA)
81.128	Energy Efficiency & Conservation Block Grant (ARRA)

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

\$ 1,292,890

Auditee qualified as low-risk auditee?

 Yes X No

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2010
(Continued)

SECTION II – FINANCIAL STATEMENT FINDINGS

None were reported.

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2010
(Continued)

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2010-A Significant Deficiency:

CFDA #20.500 / 20.507: U.S. Department of Transportation, Passed Through Federal Transit Administration, Section 5307 Urbanized Area Formula Grant.

Criteria: Per the OMB Circular A-133 Compliance Supplement, Federal Financial Report SF-425 is required to be filed quarterly for each award through the FTA electronic grants management system.

Condition: During the audit of the Federal Transit Cluster, it was noted that the October 2010 – December 2010 quarterly report for grant award KS-90-X128 was missing required financial information and not filed correctly with the FTA.

Questioned Costs: None were noted.

Context: Of the 7 Federal Financial Reports reviewed during testing, one was noted as not being filed correctly, for KS-90-X128. The 3 other reporting periods for grant award KS-90-X128 were subsequently tested, noting all 3 were filed correctly.

Cause: The October 2010 – December 2010 Federal Financial Report was not completed correctly due to an internal miscommunication during the financial reconciliation process which was a result of employee turnover related to the personnel responsible for reviewing the report.

Effect: Improper documentation of costs charged to the grant could result in a reduction or loss of funding.

Recommendation: We recommend the County revise controls related to the required reporting of the Federal Financial Reports to anticipate employee turnover for those key positions responsible for the reviewing and approving process.

Management's Response (unaudited): Johnson County Transit has incorporated the following requirement in its Grants Procedures Manual to ensure that the quarterly financial and progress reports are submitted to the Federal Transit Administration within the specified timeframe:

Federal Grant Reporting Confirmation

Upon completion of the required Federal Financial and Milestone reports, the Grants and Projects Administrator will generate an exception report from the Federal Transit Administration's Transportation Electronic Award and Management (TEAM) system to determine if there are any missing reports.

The exception reports contain the project number and indicate if the report has been submitted along with the submission date. The exception report will be provided to the Transportation Director or Finance Manager to confirm that all reports are submitted by the due date. The exception report will be signed and dated by the Transportation Director or Finance Manager indicating their acceptance of the completed activities. If any variances appear on the report, a copy of the exception report will be filed in that respective file.

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2010
(Continued)

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

Finding 2010-B Significant Deficiency:

CFDA #20.500 / 20.507: U.S. Department of Transportation, Passed Through Federal Transit Administration, Section 5307 Urbanized Area Formula Grant (ARRA project KS96-X001-00).

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 subcontractors in construction work be paid wages not less than those prevailing on a similar construction in the locality.

Condition: The project general contractor agreed to comply with the Davis-Bacon Act; however, the contracts with the subcontractors did not include provisions to comply with the Davis-Bacon Act. The general contractor pay application submitted to the County, including those of the subcontractors, contained certified payroll data to ensure that prevailing wages were being paid. There was no documentation that indicated Johnson County reviewed the submitted payroll data, but instead, relied on the project architect to review for compliance with Davis-Bacon Act.

Questioned Costs: None were noted.

Context: While there were no exceptions related to the Davis-Bacon compliance requirement, the County did not have any processes in place by which they verified that the requirements were being followed appropriately. In addition, while there was an email communication from the architect stating they would be checking for the Davis-Bacon requirements, it was not part of the contract, with the County.

Cause: Johnson County's Transit department was relying on the County's Finance department to monitor the Davis-Bacon compliance requirements via the procurement process.

Effect: Lack of internal controls related to the Davis-Bacon compliance requirement could lead to questioned costs, disallowed expenditures and possible loss in funding.

Recommendation: We recommend the County's Transit department implement controls to ensure proper monitoring of all aspects of the Davis-Bacon compliance requirement.

Management's Response (unaudited): Johnson County Transit will modify its Procurement Procedures to include the following requirement:

Johnson County Transit (JCT) includes the Federal required clause addressing Davis Bacon in all solicitations relative to construction contracts great than \$2,000.00. In order to ensure compliance with the Davis Bacon requirements, JCT, or its representative, will determine the current prevailing wage rate for the classes of labor associated with the specific contract/subcontract. On a random basis, JCT or its representative will make a random visit to the Contractor/subcontractor site to conduct employee interview(s) and review payroll records of workers to determine if the Davis Bacon prevailing wage rates are being paid. In some instances, JCT will request a wage survey be completed by the contractor/subcontractor that include the type of work performed, hourly rate and number of days worked. This information would be confirmed during the random reviews.

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2010

		CFDA	Grant Number	2010 Federal Expenditures
US Department of Agriculture:				
Passed through the Kansas Department of Education				
255001148	SFY National School Lunch Program	10.555	4 SFY2011: 11103KS303N1099	\$ 37,195
255001048	10 National School Lunch Program	10.555	4 SFY2010: 11103KS303N1099	57,866
				95,061
Passed through the Kansas Department of Health and Environment				
330010450	Special Supplemental Nutrition Program for Women, Infants and Children	10.557		706,277
330011450	Special Supplemental Nutrition Program for Women, Infants and Children	10.557		208,449
330010451	Special Supplemental Nutrition Program, Breastfeeding Peer Counselor	10.557		18,000
330011451	Special Supplemental Nutrition Program, Breastfeeding Peer Counselor	10.557		4,185
				936,911
				1,031,972
US Department of Housing and Urban Development:				
Community Development Block Grants				
186009500	2009 Community Development Block Grants/Entitlement Grants	14.218	3 B-09-UC-20-0001	534,103
186002050	2010 Community Development Block Grants/Entitlement Grants	14.218	3 B-10-UC-20-0001	853,734
186009102	09: Community Development Block Grant ARRA Entitlement Grants	14.253	3 B-09-UY-20-0001	102,490
				1,490,327
Passed through the Kansas Department of Commerce				
235022917	CDBG National Stabilization Program_09 JC Projects-HERA	14.228	6 09-13 County of Johnson	1,830,130
235022918	CDBG National Stabilization Program_09 JC Projects-HERA	14.228	6 09 NSP Administration	46,900
235022919	CDBG National Stabilization Program_09 Administration-HERA	14.228	6 09: NSP Overland Park	962
235022920	CDBG National Stabilization Program_09 JC Projects-HERA	14.228	6 09-13 NSP City of Olathe	1,727,883
				3,605,875
Passed through the Kansas Housing Resource Corporation				
186009000	2009 Emergency Shelter Grants Program	14.231	S-02-DC-20-0001-2009-14	40,563
186009003	2010 Emergency Shelter Grants Program	14.231	S-02-DC-20-0001-2010-15	5,825
186009005	Homelessness Prevention and Rapid Re-Housing Program Technical Assistance (ARRA)	14.257	HPRP-03 (ARRA)	521,693
				568,081
Shelter Plus Care Program				
315000059	Shelter Plus Care	14.238	KS01C405001	59,907
235022730	Shelter Plus Care_07-12 SAVE	14.238	07-12: SPC-SAVE	34,983
235022731	Shelter Plus Care_07-12 SAVE, INC (CH)	14.238	07-12: SPC-SAVE, INC (CH)	4,445
315000081	Shelter Plus Care_Bonus	14.238	KS002C7P050800	7,995
315000082	Shelter Plus Care_Homeless Supported Housing	14.238	KS002C7P050800	17,334
				124,664
Home Investment Partnership Program				
235022620	HOME Investment Partnerships Program_06 Non Entitlement	14.239	06 HOME Non Entitlement Projects	6,024
235022806	HOME Investment Partnerships Program_08 CHDO CO	14.239	08 HOME CHDO Admin.	6,818
235022807	HOME Investment Partnerships Program_06 City of Olathe	14.239	08: HOME City of Olathe	64,808
235022717	HOME Investment Partnerships Program_07 City of Overland Park	14.239	07 HOME C of OP	109,709
235022809	HOME Investment Partnerships Program_08: Home City of Shawnee	14.239	08: Home City of Shawnee	8,094
235022901	HOME Investment Partnerships Program_09: Home Administration	14.239	09: Home Administration	28,628
235022902	HOME Investment Partnerships Program_09: Home Non-Entitlement	14.239	09: Home Non-Entitlement	184,252
235022924	HOME Investment Partnerships Program_09 CHDO CO	14.239	09: Home CHDO Projects	150,811
235022925	HOME Investment Partnerships Program_09 CHDO CO Administration	14.239	09: Home CHDO Administration	32,703
235022922	HOME Investment Partnerships Program_09 City of Olathe	14.239	09: HOME City of Olathe	26,180
235022923	HOME Investment Partnerships Program_09 City of Shawnee	14.239	09: HOME City of Shawnee	92,947
235022017	HOME Investment Partnerships Program_10 CHDO CO	14.239	10 HOME CHDO Projects	115,430
235022001	HOME Investment Partnerships Program_10 Non_Entitlement	14.239	10 HOME Non Entitlement Projects	69,144
235022019	HOME Investment Partnerships Program_10: Home Non-Entitlement	14.239	10: Home Non-Entitlement	52,572
				948,120
Lower Income Housing Assistance Programs				
235000040	Section 8 Housing Choice Vouchers_02 FSS Escrow	14.871	7 02: HCV FSS Escrow	5,174
235021001	Section 8 Housing Choice Vouchers_10 Administration	14.871	7 10: HCV Administration	627,332
235023001	Section 8 Housing Choice Vouchers_10 Assistance Payments	14.871	7 10: HCV Assistance Payments	8,820,196
235021002	Section 8 Housing Choice Vouchers_FSS Coordinator	14.871	7 10: FSS Coordinator	58,718
235021102	Section 8 Housing Choice Vouchers_FSS Coordinator	14.871	7 11: FSS Coordinator	534
				9,511,954
				16,249,021
US Department of Justice:				
125000596	NIJ Research, Evaluation, and Development Project Grants_Solving Cold Cases with DNA	16.560	2008-DNBX-K214	3,623
125000664	FY10 Protecting Inmates and Safeguarding Communities Discretionary Grant Program	16.735	2010-DJ-BX-1466	15,272
125000582	FY07 Edward Byrne Memorial Justice Assistance Grant Program	16.738	07-DJ-BX-0942	77,029
125000608	FY09 Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009DJBX0287	123
125000614	FY09 Edward Byrne Memorial Justice Assistance Grant_Local Solicitation (ARRA)	16.804	2009SBB92353	139,330
125000660	Bulletproof Vest Partnership Program	16.607	FY2010	2,268
125000598	FY08 Forensic DNA Backlog Reduction Program	16.741	2008DNBXX119	107,091
125000638	FY09 Forensic DNA Backlog Reduction Program	16.741	2009-DN-BX-K105	261,652
				606,388
Passed through the Kansas Bureau of Investigation				
125000650	Midwest HIDTA KC/Overland Park DEA Task Force Initiative	16.000	G10MW003A	76,548
Passed through the Kansas Juvenile Justice Authority				
255001011	Juvenile Accountability Block Grants	16.523	SFY2010 JABG Crossroads Evaluation	10,755
255001111	Juvenile Accountability Block Grants	16.523	SFY2011 JABG Court Services Overtime	1,846
255000895	Title V_Delinquency Prevention Program	16.548	2008-2011 Star Grant	48,978
				61,579

The accompanying notes are an integral part of this schedule.

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2010

(Continued)

	CFDA	Grant Number	2010 Federal Expenditures
Passed through the Kansas Governor's Office			
120000046	Crime Victim Assistance_10 Victims of Crime Act-17	10-VOCA-17	20,352
120000048	Crime Victim Assistance_11 Victims of Crime Act-17	11-VOCA-16	5,779
260000079	Violence Against Women Formula Grants_S.T.O.P. (ARRA)	RA VAWA 01	20,311
260000086	Violence Against Women Formula Grants_S.T.O.P. (ARRA)	10-VAWA-04, 05	34,919
125000644	Paul Coverdell Forensic Sciences Improvement Grant Program	10-NFSA-01	48,600
255001015	Recovery Act Justice Assistance Grant_SFY 10 (ARRA)	RA-JAG-11	18,903
			<u>148,864</u>
COPS Technology-Mobile Computing Grant			
250000014	Public Safety Partnership and Community Policing Grants	2009CKWX0025	150,000
			<u>1,043,379</u>
US Department of Transportation:			
Passed through the Federal Aviation Administration			
350000032	Airport Improvement Program	3-20-0109-22	107,186
350000033	Airport Improvement Program	3-20-0062-24	871,329
			<u>978,515</u>
Passed through the Federal Transit Administration			
335000515	Federal Transit_Capital Investment Grants_J-35 Fixed Guideway Grant	KS-03-0032	12,832
335000517	Federal Transit_Capital Investment Grants_04 Improvement Grant	KS-03-0033-01	6,818
335000518	Federal Transit_Capital Investment Grants_2004 Vegucke Rehab Grant	KS-03-0033-01	25,332
335000543	Federal Transit_Formula Grants_CMAQ: Route H/249	KS-90-X111	90,382
335000546	Federal Transit_Formula Grants_CMAQ: Sunset Facility	KS-90-X111	36,266
335000559	Federal Transit_Formula Grants_CMAQ: Local Link	KS-90-X111	99,081
335000508	Federal Transit_Formula Grants_AVL Grant	KS-03-0030	33,293
335000557	Federal Transit_Formula Grants_CMAQ: ATS Grant	KS-95-X001	21,449
336000590	Federal Transit_Formula Grants (ARRA)	KS96-X001-00	1,266,541
335000594	Federal Transit_Formula Grants_CMAQ: Bus Purchase Rte B, L, N	KS-95-X003	261,881
335001502	Federal Transit_Formula Grants_Alternative Analysis Planning	KS-39-0002	339,262
335001507	Federal Transit_Formula Grants_2010: CMAQ Metcall/SMP/75th ST	KS-95-X006	278,836
335001515	Federal Transit_Formula Grants_2010 Federal Capital/Planning Grant	2010 Federal 5307 Cap/Plan Grant	1,038,879
335000579	Capital Assistance Program for Elderly Persons and Persons with Disabilities_2009: 5310	2009 - KDOT 5310 Grant	4,000
335001504	Capital Assistance Program for Elderly Persons and Persons with Disabilities_09-10 5310	09-10 KDOT Section 5310	4,000
335001530	Surface Transportation_Discretionary Grants for Capital Investment_TIGER (ARRA) Grant	KS-78-X001	52,082
			<u>3,570,934</u>
Passed through the Kansas Department of Transportation			
335000573	Formula Grants for Other Than Urbanized Areas_KDOT 5311 08-09	KDOT 08-09	62,258
335000597	Formula Grants for Other Than Urbanized Areas_2009-2010 KDOT 5311 Grant (ARRA)	PT-0079-11	116,788
335000585	Job Access_Reverse Commute	MO-37-X036-00	64,941
335001513	Job Access_Reverse Commute_FY 2010	MO-37-X038	82,829
335000583	2008-2009 New Freedom Program	MO-57-X004-00	115,142
125000640	State and Community Highway Safety_STEP - Special Traffic Enforcement Program	OP-1291-10	5,673
125000652	State and Community Highway Safety_Campaign Against Aggressive Motorcycle Riding	MC-6001-10	2,359
125000642	State Traffic Safety Information System Improvement Grants_Impaired Driving Deterrence	AL 9098-10	5,718
			<u>455,708</u>
			<u>5,005,157</u>
Institute of Museum & Library Services:			
285000050	Promotion of the Arts_Grants to Organizations and Individuals_09 The Big Read	35779	607
280000057	Museums for America_09 Interpretive Planning	MA-04-09-0131-09	94,161
			<u>94,768</u>
Environmental Protection Agency:			
230004100	National Clean Diesel Emissions Reduction Program (ARRA)	2A-97707101-0	501,932
Passed through the Kansas Department of Health and Environment			
230003900	Air Pollution Control Program Support_10: Air Quality 105	10: Air Quality 105	60,446
230004300	Air Pollution Control Program Support_11: Air Quality 105	11: Air Quality 105	18,580
385000227	Capitalization Grants for Clean Water State Revolving Funds_Solids Processing Plant (ARRA)	2W-97705301/C20 1794 01A	11,816,203
			<u>11,895,229</u>
			<u>12,097,161</u>
US Department of Energy :			
Passed through the Kansas Housing Resources Corporation			
235022908	Weatherization Assistance for Low-Income Persons_09: DOE	DO019-14	17,814
235022909	Weatherization Assistance for Low-Income Persons_09: DOE ARRA	09: DOE ARRA	1,076,828
235022012	Weatherization Assistance for Low-Income Persons_Home Energy Assistance_10: DOE	10: DOE	93,432
210000086	Energy Efficiency & Conservation Block Grant Program (ARRA)	DE-SC0003021	346,387
			<u>1,534,441</u>

The accompanying notes are an
integral part of this schedule.

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2010

(Continued)

		CFDA	Grant Number	2010 Federal Expenditures
US Department of Health and Human Services:				
Passed through the Kansas Department on Aging				
235033005	Special Aging Program_10-III D Health Promotions	93.043	10-11-3D	24,545
235033105	Special Aging Program_11-III D Health Promotions	93.043	11-11-1D	4,683
235031001	Aging Cluster_10-Administration	93.044 2	10-11-3A	30,628
235032007	Aging Cluster_10-III B In Home Services	93.044 2	10-11-3B	64,671
235033002	Aging Cluster_10-III B Access Services	93.044 2	10-11-3B	120,587
235033003	Aging Cluster_10-III B Legal Services	93.044 2	10-11-3B	29,086
235033004	Aging Cluster_10-III B Community Services	93.044 2	10-11-3B	25,784
235031101	Aging Cluster_11-Administration	93.044 2	11-11-1A	7,034
235032107	Aging Cluster_11-III B In-Home Services	93.044 2	11-11-1B	9,384
235033102	Aging Cluster_11-III B Access Services	93.044 2	11-11-1B	38,109
235033103	Aging Cluster_11-III B Legal Services	93.044 2	11-11-1B	2,969
235033104	Aging Cluster_11-III B Community Services	93.044 2	11-11-1B	9,869
235034001	Aging Cluster_10 Title III C(1) Congregate Meals	93.045 2	10-11-3C(1)	411,130
235034002	Aging Cluster_10 Title III C(2) Home Delivered Meals	93.045 2	10-11-3C(2)	404,165
235034101	Aging Cluster_11-NSIP C(1) Congregate Meals	93.045 2	11-11-1C(1)	158,676
235034102	Aging Cluster_11-NSIP C(2) Delivered Meals	93.045 2	11-11-1C(2)	242,805
235032008	National Family Caregiver Support, Title III E 10 Respite	93.052	10-11-3E	37,966
235032009	National Family Caregiver Support, Title III E 10 Support Svcs	93.052	10-11-3E	26,573
235033006	National Family Caregiver Support, Title III E 10 Assistance	93.052	10-11-3E	19,870
235033007	National Family Caregiver Support, Title III E 10 Information	93.052	10-11-3E	2,028
235033008	National Family Caregiver Support, Title III E 10 Counseling	93.052	10-11-3E	3,300
235032108	National Family Caregiver Support, Title III E 11 Respite	93.052	11-11-1E	5,976
235032109	National Family Caregiver Support, Title III E 11 Support Svcs	93.052	11-11-1E	6,148
235033106	National Family Caregiver Support, Title III E 11 Assistance	93.052	11-11-1E	8,061
235033107	National Family Caregiver Support, Title III E 11 Information	93.052	11-11-1E	326
235033108	National Family Caregiver Support, Title III E 11 Counseling	93.052	11-11-1E	900
235034001	Aging Cluster_10 Title III C(1) Congregate Meals	93.053 2	10-11-3C(1)	43,416
235034002	Aging Cluster_10 NSIP C(2) Home Delivered Meals	93.053 2	10-11-3C(2)	82,643
235034003	Aging Cluster_10-NSIP C(1) Congregate Meals	93.053 2		2,120
235034101	Aging Cluster_11-NSIP C(1) Congregate Meals	93.053 2	11-11-1C(1)	7,284
235034102	Aging Cluster_11 NSIP C(2) Delivered Meals	93.053 2	11-11-1C(2)	12,455
				<u>1,843,191</u>
Passed through the Kansas Department of Health and Environment				
330010404	Public Health Emergency Preparedness	93.069		361,709
330010454	Public Health Emergency Preparedness	93.069		626,989
330011405	Public Health Emergency Preparedness_Cities Readiness Initiative/CDC	93.069		41,926
330010440	Acquired Immunodeficiency Syndrome (AIDS) Activity_Consulting Testing	93.118		4,986
330011438	Acquired Immunodeficiency Syndrome (AIDS) Activity_Category C Targeted HIV Projects	93.118		25,406
330011440	Acquired Immunodeficiency Syndrome (AIDS) Activity_Counseling Testing	93.118		10,160
330010436	Family Planning_Services_Categorical	93.217		140,567
330011436	Family Planning_Services_Categorical	93.217		123,398
330010444	Immunization Grants_Action Plan	93.268		10,602
330011444	Immunization Grants_Action Plan	93.268		7,058
330010435	Centers for Disease Control and Prevention_Chronic Disease Risk Reduction	93.283		7,756
330011435	Centers for Disease Control and Prevention_Chronic Disease Risk Reduction	93.283		27,997
330010442	Child Care and Development Block Grant_License/Registration	93.575 9		146,287
330011442	Child Care and Development Block Grant_Child Care Licensing & Registration	93.575 9		137,507
330010445	ARRA - Immunization_Vaccines for Children Grant	93.712		12,783
330000069	Cooperative Agreements_Cancer Early Detection Programs	93.919		19,351
330010440	Epidemiologic Research Studies of AIDS and HIV Infection_Consulting Testing	93.943		25,721
330010441	Maternal and Child Health Services Block Grant_Categorical	93.994		41,890
330011441	Maternal and Child Health Services Block Grant_Categorical	93.994		57,844
				<u>1,829,937</u>

The accompanying notes are an
integral part of this schedule.

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2010

(Continued)

	CFDA	Grant Number	2010 Federal Expenditures	
Passed through the Kansas Department of Social and Rehabilitation Services				
315000095	Consolidated Health Centers_Participating Comm Mental Health Ctr Consolidated Contract	93.224	MHCC 10-011	157,643
315000077	Consolidated Health Centers_Participating Comm Mental Health Ctr Consolidated Contract	93.224	MHCC 10-011	139,831
315000074	Block Grants for Prevention and Treatment of Substance Abuse	93.959	PREV-08-19-03	61,219
315000092	Block Grants for Prevention and Treatment_Addiction & Preventions services (AAPS)	93.959	PREV 08-19-03	73,399
305000512	Social Services Block Grant_JCDS Contract	93.667	CDDO 10-066	218,124
305000515	Social Services Block Grant_CDDO Contract	93.667	CDDO 11-066	285,985
330111135	Medical Assistance Program_KCSL/SRS Healthy Families of Olathe	93.778		56,250
				<u>992,451</u>
Passed through the Substance Abuse and Mental Health Services Administration				
315000080	SAMSHA_Assertive Adolescent Family Treatment	93.243	1H79T1020852-01	226,895
315000093	SAMHSA_Assertive Adolescent Family Treatment	93.243	1H79T1020852-01	61,716
315000079	Drug-Free Communities Support Program Grants	93.276	5H79SP013184-05	98,744
315000088	Drug-Free Communities Support Program Grants_Match	93.276	5H79SP013184-05	23,393
				<u>410,748</u>
Passed through the Kansas Housing Resources Corporation				
235022904	Low-Income Home Energy Assistance 09: LIEAP	93.568	LP09-14	2,978
235022011	Low-Income Home Energy Assistance 10: LIEAP	93.568	LP10-14	179,540
				<u>182,518</u>
330008427	HIV Emergency Relief Project Grants_03 Ryan White Title I	93.914		46,687
				<u>5,305,532</u>
US Department of Homeland Security :				
Passed through the Kansas Department of Emergency Management				
210000071	Hazard Mitigation Grant_FY09 Plan	97.039	FEMA-DR-1741-KS-0033	614,971
245000036	Emergency Management Performance Grants_FY 08 Planner	97.042		738
245000038	Emergency Management Performance Grants_FY07 EMPG Supp.	97.042		5,000
245000047	Emergency Management Performance Grants_FY09	97.042		13,375
245000041	Emergency Management Performance Grants_FY08	97.042		17,907
245000055	Emergency Management Performance Grants_FY10 Planner	97.042	245000055	50
245000056	Emergency Management Performance Grants_FY10	97.042		4,516
245000045	Emergency Management Performance Grants_Homeland Security Planner FY09	97.042	245000045	50,745
245000046	Citizen Corps_FY09	97.053 10		3,010
245000054	Citizen Corp_FY10	97.053 10	245000054	1,314
				<u>711,626</u>
Passed through the Kansas Highway Patrol				
245000057	Emergency Operations Centers_2010 Remodel	97.052		17,089
Passed through the KC Metro Region for Homeland Security Grant Funding (Wyandotte County)				
245000059	Homeland Security Grant Program_Secure Web Based Communication Portal	97.067 10		6,200
				<u>734,915</u>
Total Expenditures of Federal Awards			<u>\$43,096,346</u>	

- 1 Federal Transit Cluster
- 2 Aging Cluster
- 3 CDBG Entitlement Grant Cluster
- 4 Child Nutrition Cluster
- 5 Transit Service Program Cluster
- 6 CDBG State Administered Program Cluster
- 7 Housing Voucher Cluster
- 8 Highway Safety Cluster
- 9 CCDF Cluster
- 10 Homeland Security Cluster

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, 2010

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, 2010:

JOHNSON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2010

Note 4. Weatherization Assistance (Continued)

Department of Energy (DOE) 2009

	Actual Fiscal Year 2009	Actual Fiscal Year 2010	Total	Budget	Favorable/ (Unfavorable) Variance
Revenue:					
Grant	\$ 226,789	\$ 27,081	\$ 253,870	\$ 253,870	\$ --
Expenditures:					
Administration	\$ 32,493	\$ --	\$ 32,493	\$ 28,034	\$ (4,459)
Materials	68,981	5,570	74,551	75,526	975
Program Support	24,404	2,089	26,493	31,768	5,275
Labor	74,946	7,356	82,302	81,500	(802)
Liability Insurance	1,042	--	1,042	1,042	--
Training	--	--	--	--	--
Health and Safety	34,191	2,798	36,989	36,000	(989)
Audit	--	--	--	--	--
Total Expenditures	<u>\$ 236,057</u>	<u>\$ 17,813</u>	<u>\$ 253,870</u>	<u>\$ 253,870</u>	<u>\$ --</u>

Department of Energy (DOE) 2010

	Actual Fiscal Year 2010	Budget
Revenue:		
Grant	\$ 86,966	\$ 111,094
Expenditures:		
Administration	\$ 2,488	\$ 11,848
Materials	29,402	24,429
Program Support	12,907	12,850
Labor	33,002	45,367
Liability Insurance	--	--
Training	--	--
Health and Safety	15,633	16,600
Audit	--	--
Total Expenditures	<u>\$ 93,432</u>	<u>\$ 111,094</u>

JOHNSON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2010

Note 4. Weatherization Assistance (Continued)

Low Income Eligible Assistance Program (LIEAP) 2009

	Actual Fiscal Year 2009	Actual Fiscal Year 2010	Total	Budget	Favorable/ (Unfavorable) Variance
Revenue:					
Grant	\$ 156,927	\$ 4,386	\$ 161,313	\$ 161,313	\$ --
Expenditures:					
Administration	\$ 7,845	\$ 221	\$ 8,066	\$ 8,066	\$ --
Materials	49,505	(489)	49,016	47,000	(2,016)
Program Support	22,723	3,245	25,968	30,707	4,739
Labor	55,225	--	55,225	55,955	730
Liability Insurance	745	--	745	745	--
Training	--	--	--	--	--
Health and Safety	22,293	--	22,293	18,840	(3,453)
Audit	--	--	--	--	--
Total Expenditures	<u>\$ 158,336</u>	<u>\$ 2,977</u>	<u>\$ 161,313</u>	<u>\$ 161,313</u>	<u>\$ --</u>

Low Income Eligible Assistance Program (LIEAP) 2010

	Actual Fiscal Year 2010	Budget
Revenue:		
Grant	<u>\$ 158,754</u>	<u>\$ 197,866</u>
Expenditures:		
Administration	\$ 10,294	\$ 9,893
Materials	48,627	51,537
Program Support	25,030	30,030
Labor	58,851	77,306
Liability Insurance	2,000	2,000
Training	--	--
Health and Safety	34,737	27,100
Audit	--	--
Total Expenditures	<u>\$ 179,539</u>	<u>\$ 197,866</u>

JOHNSON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2010

Note 4. Weatherization Assistance (Continued)

Department of Energy (DOE) (ARRA) 2010

	Actual Fiscal Year 2009	Actual Fiscal Year 2010	Total	Budget	Favorable/ (Unfavorable) Variance
Revenue:					
Grant	\$ 155,091	\$ 1,071,312	\$ 1,226,403	\$ 1,959,950	\$ 733,547
Expenditures:					
Administration	\$ 6,776	\$ 60,623	\$ 67,399	\$ 94,950	\$ 27,551
Materials	79,582	294,807	374,389	723,555	349,166
Program Support	109,239	117,716	226,955	277,540	50,585
Labor	76,282	369,036	445,318	693,555	248,237
Liability Insurance	2,000	2,829	4,829	7,000	2,171
Training	375	11,068	11,443	38,850	27,407
Health and Safety	13,693	220,628	234,321	124,500	(109,821)
Audit	--	--	--	--	--
Total Expenditures	\$ 287,947	\$ 1,076,707	\$ 1,364,654	\$ 1,959,950	\$ 595,296

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, 2010.