

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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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, 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*

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

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 | Section 8 Housing Choice Vouchers | Unqualified |
| 20.500 / 20.507 | Federal Transit Cluster (ARRA) | Unqualified |
| 20.932 | Surface Transportation (ARRA) | Unqualified |
| 10.557 | Special Supplemental Nutrition Program for Women, Infants and Children | Unqualified |
| 16.738 / 16.804 | JAG Program Cluster (ARRA) | Unqualified |
| 14.239 | HOME Investment Partnerships Program | Unqualified |
| 66.039 | National Clean Diesel Emissions Reduction Program (ARRA) | 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)

SECTION I – SUMMARY OF AUDITORS' RESULTS

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)

SECTION II – FINANCIAL STATEMENT FINDINGS

None were reported.

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2011
(Continued)

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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)

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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 |
|--|-----------|--------|--------------------------|---------------------------------|
| US Department of Agriculture: | | | | |
| Passed through the Kansas Department of Education | | | | |
| Child Nutrition Cluster - | | | | |
| 1110 | 255001148 | | | \$ 43,362 |
| 1110 | 255001248 | 10.555 | SFY2011: 11103KS303N1099 | 46,097 |
| Total Child Nutrition Cluster | | | | 89,459 |
| 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 |
| | | | | 1,001,408 |
| Total US Department of Agriculture | | | | 1,090,867 |
| US Department of Housing and Urban Development: | | | | |
| CDBG - Entitlement Grants Cluster - | | | | |
| 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 |
| Total CDBG - Entitlement Grants Cluster | | | | 835,041 |
| 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 |
| | | | | 244,841 |
| Passed through the Kansas Department of Commerce | | | | |
| CDBG - State-Administered CDBG Cluster - | | | | |
| 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 | 26,892 |
| Total CDBG - State-Administered CDBG Cluster | | | | 172,121 |
| Shelter Plus Care Program | | | | |
| 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 |
| | | | | 123,594 |
| Home Investment Partnership Programs | | | | |
| 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 |
| | | | | 899,811 |
| Section 8 Housing Choice Vouchers Program | | | | |
| Housing Voucher Cluster - | | | | |
| 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 |
| Total Housing Voucher Cluster | | | | 10,040,461 |
| Total US Department of Housing and Urban Development | | | | 12,315,869 |
| US Department of Interior: | | | | |
| Passed through the US Fish & Wildlife Service | | | | |
| 1980 | 320000796 | 15.608 | 60181AJ411 | 65,000 |
| Total US Department of Interior | | | | 65,000 |

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 |
|---|------------------|--|---------------|--------------------------------------|---------------------------------|
| US Department of Justice: | | | | | |
| 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 |
| JAG Program Cluster ~ | | | | | |
| 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 | 125000614 | FY09 Edward Byrne Memorial Justice Assistance Grant (JAG)_Local Solicitation (ARRA) | 16.804 | 2009-SB-B9-2353 | 611,729 |
| Total JAG Program Cluster | | | | | 766,749 |
| Passed through the Kansas Juvenile Justice Authority | | | | | |
| 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 |
| Passed through the Kansas Governor's Office | | | | | |
| 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 | 260000079 | Violence Against Women Formula Grants_S.T.O.P. (ARRA) | 16.588 | 2009-EF-S6-0015 | 14,342 |
| 1110 | 260000096 | Violence Against Women Formula Grants_S.T.O.P. (ARRA) | 16.588 | 11-VAWA-06 | 39,342 |
| 1110 | 125000674 | Statewide Automated Victim Information Notification (SAVIN) Program | 16.740 | 11-NFSIA-01 | 52,946 |
| | | | | | 133,363 |
| Total US Department of Justice | | | | | 1,487,703 |
| US Department of Transportation: | | | | | |
| Passed through the Federal Aviation Administration | | | | | |
| 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 |
| Passed through the Federal Transit Administration | | | | | |
| Federal Transit Cluster ~ | | | | | |
| 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 | 335000590 | Federal Transit_Formula Grants (ARRA) | 20.507 | KS-96-X001 | 265,388 |
| 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 | 335001530 | Surface Transportation_Discretionary Grants for Capital Investment_TIGER (ARRA) Grant | 20.932 | KS-78-X001 | 1,048,329 |
| | | | | | 1,285,506 |
| Passed through the Kansas Department of Transportation | | | | | |
| 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 |
| Highway Safety Cluster ~ | | | | | |
| 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 |
| Total Highway Safety Cluster | | | | | 13,690 |
| Passed through the Kansas City Area Transportation Authority | | | | | |
| 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 |
| Total Transit Service Program Cluster | | | | | 149,155 |
| Total US Department of Transportation | | | | | 6,047,286 |
| US Department of Treasury: | | | | | |
| Passed through the US Secret Service | | | | | |
| 1110 | 120000049 | Financial Crimes Task Force | 21.xxx | | 5,461 |
| Total US Department of Treasury | | | | | 5,461 |

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 |
|---|-----------|---|--|--------|---------------------|---------------------------------|
| Institute of Museum & Library Services: | | | | | | |
| 1110 | 28000057 | Museums for America_09 Interpretive Planning | | 45.301 | MA-04-09-0131-09 | 27,095 |
| | | | | | | 27,095 |
| Passed through the State Library of Kansas | | | | | | |
| 1340 | 28500058 | Institute of Museum and Library Services_6X6 Ready to Read | | 45.310 | 11-LSTA-3-P | 21,204 |
| | | | | | | 21,204 |
| Total Institute of Museum & Library Services | | | | | | 48,299 |
| US Environmental Protection Agency: | | | | | | |
| 1110 | 230004100 | National Clean Diesel Emissions Reduction Program (ARRA) | | 66.039 | 2A-97707101-0 | 336,521 |
| | | | | | | 336,521 |
| Passed through the Kansas Department of Health and Environment | | | | | | |
| 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 |
| | | | | | | 90,325 |
| Total US Environmental Protection Agency | | | | | | 426,846 |
| US Department of Energy: | | | | | | |
| 1110 | 210000086 | Energy Efficiency and Conservation Block Grant Program (ARRA) | | 81.128 | DE-SC0003021 | 124,889 |
| | | | | | | 124,889 |
| Passed through the Kansas Housing Resources Corporation | | | | | | |
| 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 |
| Passed through the Kansas Housing Resources Corporation | | | | | | |
| 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 |
| Total US Department of Energy | | | | | | 1,365,171 |
| US Department of Health and Human Services: | | | | | | |
| Passed through the Kansas Department on Aging | | | | | | |
| 1110 | 235033105 | Special Aging Program_2011 Title IIID, 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 IIIE, Respite | | 93.052 | 11-11-3E | 38,542 |
| 1110 | 235032109 | National Family Caregiver Support_2011 Title IIIE, Supplemental Services | | 93.052 | 11-11-3E | 35,553 |
| 1110 | 235032208 | National Family Caregiver Support_2012 Title IIIE, Respite | | 93.052 | 12-11-1E | 10,707 |
| 1110 | 235032209 | National Family Caregiver Support_2012 Title IIIE, Supplemental Services | | 93.052 | 12-11-1E | 6,693 |
| 1110 | 235033106 | National Family Caregiver Support_2011 Title IIIE, Assistance | | 93.052 | 11-11-3E | 17,570 |
| 1110 | 235033107 | National Family Caregiver Support_2011 Title IIIE, Information | | 93.052 | 11-11-3E | 3,103 |
| 1110 | 235033108 | National Family Caregiver Support_2011 Title IIIE, Counseling | | 93.052 | 11-11-3E | 450 |
| 1110 | 235033206 | National Family Caregiver Support_2012 Title IIIE, Assistance | | 93.052 | 12-11-1E | 8,389 |
| 1110 | 235033207 | National Family Caregiver Support_2012 Title IIIE, Information | | 93.052 | 12-11-1E | 868 |
| 1110 | 235033208 | National Family Caregiver Support_2012 Title IIIE, Counseling | | 93.052 | 12-11-1E | 1,200 |
| | | | | | | 149,793 |
| Aging Cluster ~ | | | | | | |
| 1110 | 235031201 | Special Aging Program_2012 Title IIIB, Administration | | 93.044 | 12-11-1A | 1,026 |
| 1110 | 235031101 | Special Aging Prpgram_2011 Title IIIB, Administration | | 93.044 | 11-11-3A | 24,326 |
| 1110 | 235032107 | Special Aging Program_2011 Title IIIB, In-Home Services | | 93.044 | 11-11-3B | 47,918 |
| 1110 | 235033102 | Special Aging Program_2011 Title IIIB, Access Services | | 93.044 | 11-11-3B | 123,551 |
| 1110 | 235033103 | Special Aging Program_2011 Title IIIB, Legal Services | | 93.044 | 11-11-3B | 31,030 |
| 1110 | 235033104 | Special Aging Program_2011 Title IIIB, Community Services | | 93.044 | 11-11-3B | 40,359 |
| 1110 | 235032207 | Special Aging Program_2012 Title IIIB, In-Home Services | | 93.044 | 12-11-1B | 8,611 |
| 1110 | 235033202 | Special Aging Program_2012 Title IIIB, Access Services | | 93.044 | 12-11-1B | 30,496 |
| 1110 | 235033203 | Special Aging Program_2012 Title IIIB, Legal Services | | 93.044 | 12-11-1B | 4,210 |
| 1110 | 235033204 | Special Aging Program_2012 Title IIIB, Community Services | | 93.044 | 12-11-1B | 7,790 |
| 1110 | 235034101 | Special Aging Program_2011 Title IIIC(1), Congregate Meals | | 93.045 | 11-11-3C(1) | 255,606 |
| 1110 | 235034102 | Special Aging Program_2011 Title IIIC(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 IIIC(1), Congregate Meals | | 93.053 | 11-11-3C(1) | 53,706 |
| 1110 | 235034102 | Nutrition Services Incentive Program_2011 Title IIIC(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 |
| Total Aging Cluster | | | | | | 1,023,244 |

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 |
|--|-----------|--|--------|---------------------------------------|---------------------------------|
| Passed through the Kansas Department of Health and Environment | | | | | |
| 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 |
| Immunization Cluster ~ | | | | | |
| 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 |
| Total Immunization Cluster | | | | | 40,979 |
| CCDF Cluster ~ | | | | | |
| 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 |
| Total CCDF Cluster | | | | | 156,837 |
| Passed through the Kansas Department of Social and Rehabilitation Services | | | | | |
| 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 |
| Passed through Substance Abuse and Mental Health Services Administration (SAMSHA) | | | | | |
| 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 |
| Total US Department of Health & Human Services | | | | | 3,668,580 |
| Executive Office of the President: | | | | | |
| Passed through the Kansas Bureau of Investigation | | | | | |
| 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 |
| Total Executive Office of the President | | | | | 69,278 |
| US Department of Homeland Security: | | | | | |
| Passed through the United Way | | | | | |
| | 235043103 | Emergency Food and Shelter National Board Program | 97.024 | Phase 29 | 4,660 |
| | | | | | 4,660 |
| Passed through the Kansas Department of Emergency Management | | | | | |
| 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 |
| Passed through the Kansas Highway Patrol | | | | | |
| 1110 | 245000057 | Emergency Operations Centers_2010 Remodel | 97.052 | | 234,035 |
| | | | | | 234,035 |
| Total US Department of Homeland Security | | | | | 520,548 |
| Total Expenditures of Federal Awards | | | | | \$ 27,110,908 |

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

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.