

JOHNSON COUNTY, KANSAS

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2009

WITH

INDEPENDENT AUDITORS' REPORT

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

OMB CIRCULAR A-133, SINGLE AUDIT REPORT

Year Ended December 31, 2009

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

Board of County Commissioners
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, 2009, which collectively comprise Johnson County, Kansas' basic financial statements, and have issued our report thereon dated June 23, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered 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. However, as described in the accompanying schedule of finding and questioned costs, as items 2009-A and 2009-B, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies in internal control over financial reporting related to the Johnson County Park and Recreation District which is a discretely presented component unit of Johnson County. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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*.

Johnson County Park and Recreation District's 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 Park and Recreation District's responses and, accordingly, we express no opinion on it.

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 23, 2010
Wichita, Kansas

INDEPENDENT AUDITORS' REPORT ON
COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB *CIRCULAR A-133*

Board of County Commissioners
Johnson County, Kansas

Compliance

We have audited the compliance of Johnson County, Kansas with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. 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.

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.

As described in items 2009-C and 2009-D in the accompanying schedule of findings and questioned costs, Johnson County, Kansas did not comply with the Community Development Block Grants' Subrecipient requirements; and, the Federal Transit Cluster Allowable Costs requirements that are applicable to these federal programs. Compliance with such requirements is necessary, in our opinion, for Johnson County, Kansas to comply with the requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, Johnson County, Kansas complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The 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 in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance,. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2009-C and 2009-D to be significant deficiencies.

Johnson County, Kansas' response 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' response and, accordingly, we express no opinion on it.

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

August 20, 2010
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, 2009, and have issued our report thereon dated June 23, 2010. 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 23, 2010
Wichita, Kansas

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2009

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued: Unqualified

Internal control over financial reporting:

- Material weaknesses identified? Yes X No
- Significant deficiencies identified that are not considered to be material weaknesses? X Yes 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>	
20.500 / 20.507	Federal Transit Cluster; ARRA	Qualified
93.044 / 93.045	Aging Cluster; Title III, Part B & C and Nutrition Services	
/ 93.053 / 93.705 /	Incentive Program; ARRA	
93.707		Unqualified
14.871	Section 8 Housing Choice Vouchers	Unqualified
	(Clean Water State Revolving Fund – ARRA) Solids	
66.458	Processing	Unqualified
14.218 / 14.253	Community Development Block Grants -- ARRA	Qualified
81.042	Weatherization Assistance for Low-Income Persons --	
	ARRA	Unqualified
20.106	Airport Improvement Programs -- 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

(Continued)

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2009
(Continued)

SECTION I – SUMMARY OF AUDITORS' RESULTS

Identification of major programs:

<u>CFDA NUMBER</u>	<u>NAME OF FEDERAL PROGRAM</u>
20.500 / 20.507	Federal Transit Cluster; ARRA
93.044 / 93.045	Aging Cluster; Title III, Part B & C and Nutrition Services
/ 93.053 / 93.705 /	Incentive Program; ARRA
93.707	
14.871	Section 8 Housing Choice Vouchers
66.458	(Clean Water State Revolving Fund – ARRA) Solids Processing
14.218 / 14.253	Community Development Block Grants -- ARRA
81.042	Weatherization Assistance for Low-Income Persons -- ARRA
20.106	Airport Improvement Programs -- ARRA

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

\$ 864,745

Auditee qualified as low-risk auditee?

 Yes X No

(Continued)

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2009
(Continued)

SECTION II – FINANCIAL STATEMENT FINDINGS

2009-A Significant Deficiency

Finding: During the audit of the financial statements for the Johnson County Park and Recreation District, a component unit of Johnson County, it was noted that fixed asset items are not being moved out of construction-in-progress and added to the County's asset tracking system in a timely manner. Additionally, the items in the County's asset tracking system are not being reconciled to the District's records.

Criteria: A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Condition: Capital asset information is not sent to the County on a timely basis to facilitate proper updating of the District's information. In addition, information sent to the County is not reconciled to the District's capital asset books and records.

Cause: Lack of coordinated efforts between County and District Personnel.

Effect: Capital asset information is incorrect and can lead to un-reconciled differences.

Recommendation: We recommend the District develop controls to ensure that capital asset information is sent to the County for updating more timely and that information is reconciled to the books and records of the District and differences are investigated and corrected.

Management's Response (unaudited): This is a cooperative effort shared by both District and County staff members. We fully recognize and understand our role in this process and we accept our responsibility for the timely submittal of this information to County staff. As a result of our 2009 Audit we recognize the need to be more actively involved with County staff in both the timely submittal and reconciliation of this information.

Internal controls related to this finding have been reviewed and modified to ensure that District staff are able to meet the recommendation of our auditor, above. In addition to modifying these internal controls we have reassigned staff resources to assist in all aspects of the capital asset reporting and reconciliation process on *not less* than a quarterly basis.

2009-B Significant Deficiency

Finding: During the audit of the financial statements for the Johnson County Park and Recreation District, a component unit of Johnson County, it was noted that any employee in the finance department has access to change the accounts payable vendor master file.

Criteria: A good internal control contemplates an adequate segregation of duties so that no one individual handles a transaction from its inception to its completion. The control environment is established by management (tone at the top) and contemplates an adequate control structure which includes adequate segregation of duties.

(Continued)

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2009

(Continued)

Condition: Any employee in the finance department has access to change the accounts payable vendor master file.

Cause: Functional access in accounting software is not properly segregated.

Effect: Misappropriation of assets could occur and not be detected in a timely manner.

Recommendation: we recommend segregating the access to the vendor master file from access to check writing and approval process.

Management's Response (unaudited): District Finance and ITS staff have recently met to review and discuss these practices and in-house processes. We would like to note that while the District's Accounts Payable Coordinator has had access to enter vendor invoices into our payables module she has not done since the first quarter of 2010.

We are in full agreement with our auditors on Finding 2009-B, above, and are currently in the process of initiating actions to fully segregate these duties within the Dynamics GP security module as noted in the Recommendation section, above.

We anticipate that these changes will be implemented no later than August 15, 2010. Once completed, access to our vendor master file will be fully restricted to our Accounts Payable Coordinator. In addition, our Payroll & Accounts Payable Manager will serve as a backup to this process. Both of these staff members will be fully restricted from processing/data entry of vendor payments which will be performed solely by our two Accounting Clerks.

(Continued)

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2009
(Continued)

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2009-C Significant Deficiency:

CFDA #14.218/14.253: Department of Housing and Urban Development.

Criteria: Per A-133 Compliance Supplement, “*Special Tests and Provisions for Awards with ARRA Funding*”, requires recipients to separately identify to each subrecipient, and document at the time of the sub-award and disbursement of funds, the Federal award number, CFDA number, and the amount of the ARRA funds.

Condition: During the audit of the Community Development Block Grants it was noted that there were four payments to two sub-recipients where the County did not identify the Federal award number, CFDA number, and the amount of ARRA funds at the time of disbursement.

Questioned Costs: None

Context: The County made one disbursement to the City of Merriam in the amount of \$77,722 and three disbursements to the City of DeSoto in the amounts of \$50,000, \$20,511, and \$19,489 for a total of \$167,722. All four disbursements excluded the required disclosures to subrecipients.

Cause: The County did not have controls in place to ensure the required disclosures to subrecipients was made at the time of disbursement of funds.

Effect: Possible decrease or loss of ARRA funding.

Recommendation: We recommend the County develop procedures and controls to ensure ARRA payments to subrecipients includes the required disclosures.

Management’s Response (unaudited): Upon notification of the finding, the Office of Financial Management worked with the Oracle Support Center to put in place system controls that print the Federal Award number, the CFDA number, and the amount of ARRA funds on the check stub or ACH remittance advice of each AARA distribution to a sub-recipient. Procedures were written and distributed to the County’s grant managers and a training session was provided.

Finding 2009-D Significant Deficiency:

CFDA #20.500 / 20.507: U.S. Department of Transportation, Funding Passed Through Federal Transit Administration.

Criteria: Per CFR Part 225, “*Support for salaries and wages*”: where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports.

Condition: During the audit of the Federal Transit Cluster, it was noted that payroll expenditures were charged to the grant without proper support and documentation. ARRA funding was not part of the payroll expenditures.

(Continued)

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2009
(Continued)

Questioned Costs: 10 employees with total payroll expenditures of \$364,884.

Context: Of the 10 employees whose payroll expenditures were charged to the grant, 7 employees worked on the grant 100% of their time and 3 employees worked on the grant part of their time.

Cause: Lack of controls exists due to Johnson County Transportation Department not being aware that payroll expenditures for staff performing eligible planning activities as defined by FTA Circular 8100.1C could be charged to the grant.

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

Recommendation: We recommend the following:

1. The County's Transportation Department implements procedures to complete the required certifications for those employees who work solely on a Federal award.
2. For those employees who work on multiple activities or cost objectives, the County implements procedures to complete personnel activity reports or equivalent time records reflecting actual time spent working on a federal award to coincide with each payroll.

Management's Response (unaudited): Johnson County Transportation Department will continue to charge eligible salary expenditures for two positions to this grant. These employees will have the necessary certifications completed to document their grant activities. It should be noted that these payroll expenditures were eligible planning activities under the grant in 2009, however the finding was a result of lack of certifications that the employee worked solely on that program for the period covered by the certification and not completing personnel activity reports or equivalent time records reflecting actual time spent working on a federal award to coincide with each payroll.

The Johnson County Transportation Department will add to their current grant management procedures language requiring certifications for those employees who work solely on Federal awards. For those employees who work on multiple activities or cost objectives, the Department will add language to their procedures to complete personnel activity reports or equivalent time records reflecting actual time spent working on a federal award to coincide with each payroll. The Office of Financial Management will review the amended procedures for completeness. The Director of the Transportation Department will ensure these procedures are implemented and reviewed by September 30, 2010.

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2009

	CFDA	Grant Number	2009 Federal Expenditures
US Department of Agriculture:			
Passed through the Kansas Department of Education			
255000948 09 National School Lunch Program	10.555 ¹		51,028
255001048 10 National School Lunch Program	10.555 ¹		35,153
			<u>86,181</u>
Passed through the Kansas Department of Health and Environment			
330008450 Nutrition Program for Women, Infants, & Children	10.557		167,973
330009451 Breastfeeding Peer Counselor	10.557		12,201
330009450 Bureau for Children, Youth & Families	10.557		636,278
330010450 Bureau for Children, Youth & Families	10.557		165,189
330010451 Breastfeeding Peer Counselor	10.557		4,268
			<u>985,909</u>
Total US Department of Agriculture			<u>1,072,090</u>
US Department of Housing and Urban Development:			
Community Development Block Grants			
186007500 2007 Community Development Block Grant	14.218 ^b	B-07-UC-20-0001	46,834
186008500 2008 Community Development Block Grant	14.218 ^b	B-08-UC-20-0001	374,349
235022811 2008 Community Development Block Grant	14.218 ^b	08: CDBG	1,502
186009500 2009 Community Development Block Grant	14.218 ^b	B-09-UC-20-0001	758,947
186009102 09: Community Development Block Grant - ARRA Funds	14.253 ^b	B-09-UY-20-0001	167,722
			<u>1,349,354</u>
Passed through the Kansas Housing Resource Corporation			
186008000 2008 Emergency Shelter Grants Program	14.231	S-02-DC-20-0001-2008-14	31,097
186009000 2009 Emergency Shelter Grants Program	14.231	S-02-DC-20-0001-2009-14	9,662
			<u>40,759</u>
Neighborhood Stabilization Program			
235022917 09: NSP JC Projects-HERA	14.228	09-13 County of Johnson	170,393
235022918 09: NSP JC Projects-HERA	14.228	09-13 NSP City of Overland Park	512
235022920 09: NSP JC Projects-HERA	14.228	09-13 NSP City of Olathe	356,785
			<u>527,690</u>
Shelter Plus Care Program			
315000059 Shelter Plus Care	14.238	KS01C405001	61,812
235022730 Shelter Plus Care 07-12 SAVE	14.238	07-12: SPC-SAVE	14,724
235022731 Shelter Plus Care 07-12 SAVE, INC (CH)	14.238	07-12: SPC-SAVE, INC (CH)	2,566
			<u>79,102</u>
Home Investment Partnership Programs			
235022620 HOME Investment Partnerships 06 Non Entitlement	14.239	06 HOME Non Entitlement Projects	9,244
235022715 HOME Investment Partnerships 07 Non Entitlement	14.239	07 HOME Non Entitlement Projects	520
235022719 HOME Investment Partnerships 07 CHDO Admin	14.239	07: Home CHDO Admin	3,975
235022801 HOME Investment Partnerships 08 Administration	14.239	08: Home Admin	13,714
235022810 HOME Investment Partnerships 08 Non Entitlement	14.239	08 HOME Non Entitlement	32,763
235022617 HOME Investment Partnerships 06 City of Olathe	14.239	06: HOME City of Olathe	12,380
235022805 HOME Investment Partnerships 08 CHDO CO	14.239	08 HOME CHDO CO Projects	124,588
235022806 HOME Investment Partnerships 08 CHDO CO	14.239	08 HOME CHDO Projects	38,444
235022807 HOME Investment Partnerships 06 City of Olathe	14.239	08: HOME City of Olathe	68,262
235220618 HOME Investment Partnerships 05 City of Overland Park	14.239	06 HOME C of OP	209,166
235022615 HOME Investment Partnerships 06: Home CHDO Admin	14.239	06: Home CHDO Administration	143,394
235022717 HOME Investment Partnerships 07 City of Overland Park	14.239	07 HOME C of OP	103,905
235022718 HOME Investment Partnerships 07 City of Olathe	14.239	07 HOME C of Olathe	136,150
235022720 HOME Investment Partnerships 07 CHDO CO	14.239	07 HOME CHDO CO	139,666
235022809 HOME Investment Partnerships 08: Home City of Shawnee	14.239	08: Home City of Shawnee	61,610
235022901 HOME Investment Partnerships 09: Home Administration	14.239	09: Home Administration	71,317
235022902 HOME Investment Partnerships 09: Home Non Entitlement	14.239	09: Home Non Entitlement	68,860
			<u>1,237,958</u>
Lower Income Housing Assistance Programs			
235021801 Section 8 Housing Choice Vouchers 08 Administration	14.871	08 HCV Admin	1,764
235023801 Section 8 Housing Choice Vouchers 08	14.871	08 HCV	13,199
235000040 Section 8 Housing Choice Vouchers 02 FSS Escrow	14.871	02: HCV FSS Escrow	34,094
235021001 Section 8 Housing Choice Vouchers 10 Administration	14.871	10: HCV Administration	6,083
235023901 Section 8 Housing Choice Vouchers 09 Assistance Payments	14.871	09: HCV Assistance Payments	8,635,358
235021901 Section 8 Housing Choice Vouchers 09 Administration	14.871	09: HCV Administration	689,466
			<u>9,379,964</u>
Passed through the Kansas Department of Social and Rehabilitation Services			
315000083 ARRA Homelessness Prevention/Rapid Re-Housing Program	14.257	FY-09-DY-20-001	3,376
Total US Department of Housing and Urban Development			<u>12,618,203</u>

(Continued)

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2009

US Department of Justice:

Passed through the Kansas Juvenile Justice Authority			
255000895 Juvenile Justice and Delinquency Prevention	16.548	2008-2011 Star Grant	51,135
125000600 Bulletproof Vest Partnership Program	16.607		<u>5,209</u>
			<u>56,344</u>
125000596 NIJ Research, Evaluation, and Development Project Grants	16.560		<u>5,903</u>
Passed through the Kansas Governor's Office			
120000045 Crime Victim Assistance 09 Victims of Crime Act-18	16.575	09-VOCA-17	30,244
255000964 Byrne Memorial State / Local 09 Discretionary Grants	16.580		39,144
255001064 Byrne Memorial State / Local 10 Justice Assistance Grant	16.580		166,284
260000074 ARRA Violence Against Women Formula Grants_09 S.T.O.P.	16.588	09VAWA 03 & 09VAWA 04	36,857
260000079 ARRA Violence Against Women Formula Grants - S.T.O.P.	16.588	RA VAWA 01	7,002
125000560 Edward Bryne Memorial JAG Local Solicitation FY2006	16.738	2006DJBX1017	8,295
125000582 Edward Bryne Memorial Justice Assistance Grant FY07	16.738	07-DJ-BX-0942	10,000
125000608 Edward Byrne Memorial Justice Assistance Grant FY09	16.738	2009DJBX0287	47,970
255001015 ARRA - Byrne Memorial JAG Governor's Grant Program	16.803	RA-JAG-11	30,073
125000614 ARRA FY09 Byrne Memorial Justice Assistance Grant Local Solicitation	16.804	2009SBB92353	133,730
			<u>509,599</u>
Passed through the Kansas Bureau of Investigation			
125000592 High Intensity Drug Trafficking Agency (HIDTA)	16.xxx	I8PMWP566D	95
125000606 High Intensity Drug Trafficking Agency (HIDTA)	16.xxx	G09MW003A	76,603
			<u>76,698</u>
315000070 Edward Byrne Memorial Assistance_Improving Worker Safety	16.580	2008-DD-BX-0169	<u>70,311</u>
COPS Technology-Mobile Computing Grant			
250000013 Community Oriented Policing Services Technology Grant	16.710	2008CKWX0173	<u>93,494</u>
DNA Capacity Enhancement NIJ			
125000636 Bulletproof Vest Partnership Program	16.607		2,354
125000604 Statewide Automated Victim Informaiton Notification (SAVIN)	16.740	09-NFSIA-01	36,516
125000598 FY07 Forensic DNA Backlog Reduction Program	16.741	2008DNBXX119	142,199
125000584 FY07 Forensic DNA Backlog Reduction Program	16.741	2007-DN-BX-K161	1,603
			<u>182,672</u>
 Total US Department of Justice			 <u>995,021</u>

US Department of Transportation:

Passed through the Federal Aviation Administration			
350000030 Airport Improvement Program-ARRA	20.106	3-20-0062-23	116,609
350000031 Airport Improvement Program	20.106	3-20-0062-21/ 3-20-0062-22	350,376
350000032 Airport Improvement Program	20.106	3-20-0109-22	60,293
			<u>527,278</u>

(Continued)

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2009

Passed through the Kansas Department of Transportation			
230003700 Hwy Planning / Construction 09 Ozone Reduction Program	20.205 ²		1,668
335000573 Grants for Other Than Urbanized Areas_KDOT 5311 08-09	20.509	KDOT 08-09	79,693
335000597 ARRA 2009-2010 KDOT 5311 Grant	20.509		48,212
335000585 Job Access_Reverse Commute	20.516 ⁴	MO-37-X036-00	85,601
335000583 2008-2009 New Freedom Grant	20.521 ⁴	MO-57-X004-00	86,631
			<hr/> 301,805
Passed through the Federal Transit Administration			
335000515 Federal Transit_Capital Invest_I-35 Fixed Guideway Grant	20.500 ³	KS-03-0032	157,482
335000517 Federal Transit_Capital Invest_04 Improvement Grant	20.500 ³	KS-03-0033-01	133,249
335000545 Federal Transit_Formula Grants CMAQ: K-10 Corridor	20.507 ³	KS-90-X111	226,905
335000543 Federal Transit_Formula Grants CMAQ: Route H/249	20.507 ³	KS-90-X111	188,635
335000546 Federal Transit_Formula Grants CMAQ: Sunset Facility	20.507 ³	KS-90-X111	39,694
335000559 Federal Transit_Formula Grants CMAQ: Local Link	20.507 ³	KS-95-0001	72,347
335000566 Federal Transit_Formula Grants Capital/Planning Grant 08	20.507 ³	KS-90-X117-01	15,753
335000508 Federal Transit_Formula Grants AVL Grant	20.507 ³		367,927
335000557 Federal Transit_Formula Grants CMAQ: ATS Grant	20.507 ³		104,694
335000568 Federal Transit_2007: 5309 Discretionary Vehicle Grant	20.507 ³		983,000
335000575 Federal Transit_2008: CMAQ Vehicle Purchase Grant	20.507 ³		783,000
335000590 ARRA Federal Transit_Formula Grants	20.507 ³	KS96-X001-00	363,780
335000591 Federal Transit_2009 Federal Capital/Planning Grant	20.507 ³		1,381,161
335000594 Federal Transit_CMAQ: Bus Purchase Rte B. L, N	20.507 ³		105,096
			<hr/> 4,922,723
Passed through the National Highway Traffic Safety Administration			
125000602 State/Community Hwy Safety_Special Traffic Enforcement	20.600 ⁵	OP-1123-09	4,924
			<hr/> 4,924
Total US Department of Transportation			<hr/> 5,756,730
<u>Institute of Museum & Library Services:</u>			
285000043 Promotion of the Arts_Organizations - 08 The Big Read	45.024	26901	2,353
285000050 Promotion of the Arts_Organizations - 09 The Big Read	45.024	35779	19,393
			<hr/> 21,746
Total Institute of Museum & Library Services			
<u>Environmental Protection Agency:</u>			
230004100 ARRA National Clean Diesel Emissions Reduction Program	66.039		5,027
Passed through the Kansas Department of Health and Environment			
230003300 Air Pollution Control Program Support_09 Air Quality 105	66.001		56,623
230003900 Air Pollution Control Program Support_10: Air Quality 105	66.001		19,741
385000227 (Clean Water State Revolving Fund-ARRA) Solids Processing DLS Plant--:	66.458	2W-97705301	3,716,805
			<hr/> 3,798,196
Total Environmental Protection Agency			
<u>US Department of Energy :</u>			
Passed through the Kansas Housing Resources Corporation			
235022820 Weatherization Assistance for Low-Income Persons 08DOE	81.042	08 DOE-14	34,905
235022908 Weatherization Assistance for Low-Income Persons 09: DOE	81.042	09: DOE	236,056
235022909 Weatherization Assistance for L-I Persons 09: DOE ARRA	81.042	09: DOE ARRA	287,447
210000086 Energy Efficiency & Convsevation Block Grant-ARRA	81.128	DE-SC00003021	3,044
			<hr/> 561,452
Total US Department of Energy			<hr/> 561,452

(Continued)

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2009

US Department of Health and Human Services:

Passed through the Kansas Department on Aging			
235033905 Special Aging Program_09-III D Health Promotions	93.043 ⁶	09-11-1D	17,951
235031901 Aging Cluster_09-Administration	93.044 ⁶	09-11-1A	15,472
235032907 Aging Cluster_09-III B In Home Services	93.044 ⁶	09-11-1B	70,043
235033902 Aging Cluster_09-III B Access Services	93.044 ⁶	09-11-1B	110,088
235033903 Aging Cluster_09-III B Legal	93.044 ⁶	09-11-1B	20,759
235033904 Aging Cluster_09-III B Community Services	93.044 ⁶	09-11-1B	24,611
235031001 Aging Cluster_10-Administration	93.044 ⁶	10-11-1A	983
235032007 Aging Cluster_10-III B In-Home Services	93.044 ⁶	10-11-1B	11,702
235033002 Aging Cluster_10-III B Access Services	93.044 ⁶	10-11-1B	54,743
235033003 Aging Cluster_10-III B Legal services	93.044 ⁶	10-11-1B	4,913
235033004 Aging Cluster_10-III B Community Services	93.044 ⁶	10-11-1B	6,983
235032908 National Family Caregiver Support, Title III E, 09 Respite	93.052	09-11-1E	35,039
235032909 Natl Family Caregiver Support, Title III E, 09 Supplemental Svcs	93.052	09-11-1E	24,804
235033906 National Family Caregiver Support, Title III E, 09 Assistance	93.052	09-11-1E	29,998
235033907 National Family Caregiver Support, Title III E 09 Information	93.052	09-11-1E	1,270
235033908 National Family Caregiver Support, Title III E 09 Counseling	93.052	09-11-1E	2,075
235032008 National Family Caregiver Support, Title III E 10 Respite	93.052	10-11-1E	8,306
235032009 National Family Caregiver Support, Title III E 10 Supp.Services	93.052	10-11-1E	8,326
235033006 National Family Caregiver Support, Title III E 10 Assistance	93.052	10-11-1E	7,754
235033007 National Family Caregiver, Title III E 10 Information	93.052	10-11-1E	211
235033008 National Family Caregiver, Title III E 10 Counseling	93.052	10-11-1E	1,950
235034702 Aging Cluster_07 Title III C(2) Home Delivered Meals	93.053 ⁶	07-11-5C(2)	17,338
235034901 Aging Cluster_09 NSIP Title III C(1) Congregate Meals	93.045 ⁶	09-11-1C1	253,386
235034901 Aging Cluster_09 NSIP C(1) Congregate Meals	93.053 ⁶	09-11-1C1	33,397
235034902 Aging Cluster_09 Title III C(2) Home Delivered Meals	93.045 ⁶	09-11-1C2	177,706
235034902 Aging Cluster_09 NSIP C(2) Home Delivered Meals	93.053 ⁶	09-11-1C2	60,938
235034001 Aging Cluster_10 Title III C(1) Congregate Meals	93.045 ⁶	10-11-1C(1)	20,133
235034002 Aging Cluster_10 Title III C(2) Home Delivered Meals	93.045 ⁶	10-11-1C(2)	127,451
235034002 Aging Cluster_10 NSIP C(2) Home Delivered Meals	93.053 ⁶	10-11-1C(2)	9,339
235034003 Aging Cluster_10 ARRA Congregate Meals	93.707 ⁶		64,764
235034003 Aging Cluster_10-NSIP C(1) Congregate Meals	93.053 ⁶		5,986
235034004 Aging Cluster_10 ARRA Home Delivered Meals	93.705 ⁶		33,164
235034004 Aging Cluster_10 NSIP C(2) Delivered Meals	93.053 ⁶		7,859
235034005 Aging Cluster_10 ARRA Nutrition Administration	93.707 ⁹		2,603
			<u>1,272,585</u>
Passed through the Kansas Department of Health and Environment			
330009404 Public Health Emergency Preparedness	93.069		220,497
330010404 Public Health Emergency Preparedness	93.069		141,460
330010454 Public Health Emergency Preparedness	93.069		240,659
330009438 AIDS Activity_Health Education Risk Reduction	93.118		12,765
330009440 AIDS Activity_Aids & Counseling Testing	93.118		9,511
330010440 AIDS and HIV Infection_Consulting Testing	93.118		8,132
330009436 Family Planning_Services_Categorical	93.217		141,573
330010436 Family Planning_Services_Categorical	93.217		136,646
330009437 Family Planning_Services_Categorical	93.217		36,366
330010444 Immunization Grants_Action Plan	93.268		5,442
330005448 CDC and Prevention_Refugee Interpreting	93.283		5,679
330009444 Immunization Grants_Action Plan	93.286		8,754
330010442 Child Care/Development Block Grant_License/Registration	93.575 ⁷		119,392
330000069 Cooperative Agreements_Cancer Early Detection Programs	93.919		89,968
330010440 AIDS and HIV Infection_Consulting Testing	93.943		10,820
330009441 Maternal and Child Health Services Block Grant to States	93.994		51,183
330009445 MCH Services Block Grant to the States_Abstinence Ed	93.994		29,791
330010441 Maternal and Child Health Services_Categorical	93.994		51,301
			<u>1,319,939</u>
Passed through the Kansas Housing Resources Corporation			
235022821 Low-Income Home Energy Assistance 08	93.568	08 LIEAP-14	34,298
235022904 Low-Income Home Energy Assistance 09: LIEAP	93.568	09: LIEAP	158,335
			<u>192,633</u>

(Continued)

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2009

Passed through the Kansas Department of Social and Rehabilitation Services			
315000080 SAMSHA_Assertive Adolescent Family Treatment	93.243	1H79T1020852-01	44,107
315000071 Drug Free Communities Support Program	93.276	5 H79 SP13184-03	69,425
315000079 Drug-Free Communities Support Program	93.276	5 H79SP013184-05	16,571
80108 SSBG - Participating Mental Health Center Contract	93.667	MHCC09-011	130,812
Various SSBG - State Contract - JCDS	93.667	CDDO 09-066	215,079
305000512 SSBG - State Contract - JCDS	93.667	CDDO 10-066	218,122
315000077 Participating Community Mental Health Ctr Consolid Contract	93.958	MHCC 10-011	139,831
315000069 Block Grants for Prevention and Treatment of Substance Abuse - Regional Prevention Center of Johnson/Miami Leavenworth Counties	93.959	PREV-08-19-03	52,700
315000074 Block Grants for Prevention and Treatment of Substance Abuse - Regional Prevention Center of Johnson/Miami Leavenworth Counties	93.959	PREV-08-19-03	75,605
			<u>962,252</u>
330008427 HIV Emergency Relief Project Grants_03 Ryan White Title I	93.914		52,509
			<u>3,799,918</u>
Total US Department of Health & Human Services			
<u>US Department of Homeland Security :</u>			
Passed through the Kansas Department of Emergency Management			
245000043 Hazard Mitigation Grant - FY08 Plan	97.039		64,800
245000036 Emergency Mgmt Performance Grants - FY 08 Planner	97.042		9,236
245000038 Emergency Mgmt Performance Grants - FY07 EMPG Supp.	97.042		250
245000044 Emergency Mgmt Performance Grants - FY08 Resource	97.042		59,092
245000047 Emergency Management Performance Grants - FY09	97.042		387
245000045 Emer Mgmt Perf Grts Homeland Security Planner FY09	97.042	245000045	40,019
245000039 Citizen Corp Council - FY08	97.053 ⁹		9,383
245000046 Citizen Corps - FY09	97.053 ⁹		2,315
245000048 Homeland Security Grant Program - 09 CERT Intern	97.067 ⁹		2,179
			<u>187,661</u>
Disaster Housing Assistance Program			
235021802 Disaster Housing Assistance Grant 08	97.109	08 HCV DHAP	1,601
235023803 Disaster Housing Assistance Grant 08	97.109	08 DHAP Assistance	6,227
			<u>7,828</u>
			<u>195,489</u>
<u>US Department of Commerce :</u>			
Passed through the Kansas Department on Aging			
235033909 09-National Telecommunications_Digital Conversion Grant	11.553		6,000
			<u>6,000</u>
Total US Department of Commerce			
<u>28,824,845</u>			
Total Expenditures of Federal Awards			

¹ Child Nutrition Cluster

² Highway Planning and Construction Cluster

³ Federal Transit Cluster

⁴ Transit Services Program Cluster

⁵ Highway Safety Cluster

⁶ Aging Cluster

⁷ CCDF Cluster

⁸ CDBG Entitlement Grants Cluster

⁹ 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, 2009

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, 2009:

JOHNSON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2009

Note 4. Weatherization Assistance (Continued)

Department of Energy (DOE) 2008

	Actual Fiscal Year 2008	Actual Fiscal Year 2009	Total	Budget	Favorable/ (Unfavorable) Variance
Revenue:					
Grant	\$ 130,625	\$ 42,999	\$ 173,624	\$ 175,300	\$ 1,676
Expenditures:					
Administration	\$ 16,541	\$ (203)	\$ 16,338	\$ 18,648	\$ 2,310
Materials	35,068	4,657	39,725	40,918	1,193
Program Support	43,395	8,540	51,935	51,103	(832)
Labor	38,475	7,524	45,999	43,783	(2,216)
Liability Insurance	1,909	0	1,909	2,409	500
Training	1,807	592	2,399	1,849	(550)
Health and Safety	1,728	13,592	15,320	14,590	(730)
Audit	0	0	0	2,000	2,000
Total Expenditures	\$ 138,923	\$ 34,702	\$ 173,625	\$ 175,300	\$ 1,675

Department of Energy (DOE) 2009

	Actual Fiscal Year 2009	Budget
Revenue:		
Grant	\$ 226,789	\$ 244,082
Expenditures:		
Administration	\$ 32,493	\$ 30,887
Materials	68,981	52,545
Program Support	24,404	39,501
Labor	74,946	83,872
Liability Insurance	1,041	1,755
Training	0	6,944
Health and Safety	34,191	26,578
Audit	0	2,000
Total Expenditures	\$ 236,056	\$ 244,082

JOHNSON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2008

Note 4. Weatherization Assistance (Continued)

Low Income Eligible Assistance Program (LIEAP) 2008

	Actual Fiscal Year 2008	Actual Fiscal Year 2009	Total	Budget	Favorable/ (Unfavorable) Variance
Revenue:					
Grant	\$ 80,154	\$ 51,313	\$ 131,467	\$ 135,429	\$ 3,962
Expenditures:					
Administration	\$ 5,156	\$ (575)	\$ 4,581	\$ 8,454	\$ 3,873
Materials	37,322	(2,664)	34,658	53,094	18,436
Program Support	15,889	19,588	35,477	26,412	(9,065)
Labor	34,656	7,386	42,042	53,094	11,052
Liability Insurance	1,541	0	1,541	1,200	(341)
Training	0	0	0	0	0
Health and Safety	2,605	10,563	13,168	19,678	6,510
Audit	0	0	0	0	0
Total expenditures	<u>\$ 97,169</u>	<u>\$ 34,298</u>	<u>\$ 131,467</u>	<u>\$ 161,932</u>	<u>\$ 30,465</u>

Low Income Eligible Assistance Program (LIEAP) 2009

	Actual Fiscal Year 2009	Budget
Revenue:		
Grant	<u>\$ 156,927</u>	<u>\$ 161,313</u>
Expenditures:		
Administration	\$ 7,845	\$ 8,066
Materials	49,505	47,000
Program Support	22,723	30,707
Labor	55,224	55,955
Liability Insurance	745	745
Training	0	0
Health and Safety	22,293	18,840
Audit	0	0
Total expenditures	<u>\$ 158,335</u>	<u>\$ 161,313</u>

JOHNSON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2008

Note 4. Weatherization Assistance (Continued)

ARRA 2009

	Actual Fiscal Year 2008	Budget
Revenue:		
Grant	<u>\$ 155,091</u>	<u>\$ 1,937,850</u>
Expenditures:		
Administration	\$ 6,776	\$ 94,950
Materials	79,582	723,555
Program Support	109,239	255,440
Labor	76,282	693,555
Liability Insurance	2,000	7,000
Training	375	38,850
Health and Safety	13,693	124,500
Audit	0	0
Total expenditures	<u>\$ 287,947</u>	<u>\$ 1,937,850</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, 2009.