

JOHNSON COUNTY, KANSAS

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2001

WITH

INDEPENDENT AUDITORS' REPORT

JOHNSON COUNTY, KANSAS
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JOHNSON COUNTY, KANSAS

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

Year Ended December 31, 2001

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| A copy of the Johnson County, Kansas' Comprehensive Annual Financial Report, year ended December 31, 2001, accompanies this report. The independent auditors' report and the general purpose financial statements are hereby incorporated by reference. | |
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INDEPENDENT AUDITORS' REPORT
ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING
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 general purpose financial statements of Johnson County, Kansas, as of and for the year ended December 31, 2001, and have issued our report thereon dated May 3, 2002. We did not audit the financial statements of the Johnson County Park and Recreation District, a discretely presented component unit, which statements reflect total assets and revenue constituting 6% and 6%, respectively, of the related total reporting entity. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Johnson County Park and Recreation District, is based solely on the report of the other auditors. 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.

Compliance

As part of obtaining reasonable assurance about whether the financial statements of Johnson County, Kansas, are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, 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 that are required to be reported under *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Johnson County, Kansas' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in

which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management 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

May 17, 2002
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*
AND REPORT ON SUPPLEMENTARY INFORMATION -
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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 U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. The major federal programs of Johnson County, Kansas, 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 the management of Johnson County, Kansas. Our responsibility is to express an opinion on the compliance of Johnson County, Kansas, based on our audit.

Johnson County, Kansas' general purpose financial statements include the operations of the Johnson County Park and Recreation District, a component unit, which federal awards are not included in the Schedule of Expenditures of Federal Awards for the year ended December 31, 2001. Our audit, described below, did not include the operations of the Johnson County Park and Recreation District because the component unit engaged other auditors to perform an audit 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 the compliance of Johnson County, Kansas, 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 on the compliance of Johnson County, Kansas, with those requirements.

In our opinion, 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, 2001. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB *Circular A-133* and which are described in the accompanying schedule of findings and questioned costs as items 01-1 and 01-2.

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 the internal control of Johnson County, Kansas, over compliance with 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 A-133*.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the general purpose financial statements of Johnson County, Kansas, as of and for the year ended December 31, 2001, and have issued our report thereon dated May 3, 2002.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. 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 general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended solely for the information and use of management 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

May 17, 2002
Wichita, Kansas

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2001

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
- Reportable conditions 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
- Reportable conditions identified that are not considered to be material weaknesses? yes X none reported

Type of auditors' report issued on compliance for major programs: 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
(Continued)

Year Ended December 31, 2001

SECTION I – SUMMARY OF AUDITORS’ RESULTS
(Continued)

Identification of major programs:

| <u>CFDA NUMBER</u> | <u>NAME OF FEDERAL PROGRAM</u> |
|--------------------|---|
| 10.557 | <i>Special Supplemental Nutrition Program for Women, Infants and Children</i> |
| 14.871 | <i>Section 8 Rental Program/Lower Income Housing Assistance Program</i> |
| 16.523 | <i>Juvenile Accountability Incentive Block Grants</i> |
| 16.588 | <i>Violence Against Women Formula Grants</i> |
| 16.710 | <i>Public Safety Partnerships and Community Policing Grants</i> |
| 20.106 | <i>Airport Improvement Program</i> |
| 20.507 | <i>Capital and Operating Assistance Formula Grant</i> |
| 81.042 | <i>Weatherization Assistance for Low-Income Persons</i> |
| 93.568 | <i>Low-Income Home Energy Assistance</i> |
| 93.667 | <i>JCDS Consolidated Grant/Social Services Block Grant</i> |

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

\$ 541,405

Auditee qualified as low-risk auditee?

 yes X no

(Continued)

JOHNSON COUNTY, KANSAS

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)**

Year Ended December 31, 2001

SECTION II – FINANCIAL STATEMENT FINDINGS

Financial statement findings required to be reported in accordance with government auditing standards generally accepted in the United States of America.

None.

Summary Schedule of Prior Audit Findings

Finding Number 99-1

Finding: The County's primary operating bank accounts had not been reconciled on a timely manner during the year audited, particularly the last quarter of the year. The deposits were not being recorded in a timely basis in the general ledger, especially during the last three months of the year. The monthly bank reconciliation was not sent to the Office of Financial Management for review. In addition, an accurate listing of outstanding checks was not being used in the reconciliation process during the year.

Corrective Action: The Treasurer's Office is now completing an outstanding check listing that is generated from the accounting system, during the monthly bank reconciliation process. All bank reconciliations are also sent to the Office of Financial Management on a monthly basis for review. The County's policy regarding the posting of revenue and receipts is to post these items immediately.

Status: This finding is considered closed at December 31, 2001.

(Continued)

JOHNSON COUNTY, KANSAS

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)**

Year Ended December 31, 2001

SECTION II – FINANCIAL STATEMENT FINDINGS (Continued)

Finding Number 99-2

Finding: For one of the County trust and agency bank accounts, the cash balance being recorded on the financial statements is the bank statement balance rather than the adjusted book balance. A detailed complete listing of outstanding checks for one of the bank accounts as of December 31, 1999 could not be provided. Also, the monthly bank reconciliation was not sent to the Office of Management for review.

Corrective Action: The department is completing an outstanding check listing that is generated from the accounting system during the monthly bank reconciliation process. All bank reconciliations are also sent to the Office of Financial Management on a monthly basis for review.

Status: This finding is considered closed at December 31, 2001.

(Continued)

JOHNSON COUNTY, KANSAS

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)**

Year Ended December 31, 2001

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Federal award findings to be reported in accordance with section 510(a) of OMB *Circular A-133*

Finding 01-1: Juvenile Accountability Incentive Block Grant, *Cash Management*

Statement of Condition

The County receives Juvenile Accountability Block Grant (JAIBG) funds from the State of Kansas on a quarterly basis. JAIBG funds received by the County are passed through to several subrecipients. Based on examination of the date of receipt of the funds by the County, and the date the funds were disbursed to the subrecipients, the average time lag was five weeks.

Questioned Costs

Not determinable

Significance of Condition

OMB *Circular A-133* requires that recipients of advances of federal funds attempt to minimize the time elapsing between the transfer of funds from the recipient and payment of funds for program purposes. The County is currently not meeting the cash management requirements of the Juvenile Accountability Incentive Block Grant.

Recommendation

We recommend that the County implement a policy that would require disbursement of JAIBG funds within three day following receipt of the advance payments. This policy would allow the County to minimize the time elapsed between the receipt of federal funds and payment of funds to the subrecipients.

Management Response

The Office of Financial Management has been disbursing funds as requested by the Project Director from the agency which has been administering the grant. Staff is reviewing the current process and will implement changes as required to be in compliance.

(Continued)

JOHNSON COUNTY, KANSAS

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)**

Year Ended December 31, 2001

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

Finding 01-2: Juvenile Accountability Incentive Block Grant, *Subrecipient Monitoring*

Statement of Condition

The County receives Juvenile Accountability Incentive Block Grant (JAIBG) funds from the State of Kansas on a quarterly basis. JAIBG funds are passed through to several subrecipients. Currently, the County does not monitor the subrecipients. The County does not perform site visits at the subrecipients, nor do they receive the subrecipients annual Single Audit and/or financial statement audit reports.

Questioned Costs

Not determinable

Significance of Condition

OMB *Circular A-133* requires that entities that receives federal funds and then pass those funds onto other entities are responsible for the following:

1. Identify to the subrecipient the federal award information and applicable compliance requirements.
2. Monitoring the subrecipients' activities to provide reasonable assurance that the subrecipient administers federal awards in compliance with federal requirements.
3. Ensuring required audits are performed and requiring the subrecipient to take prompt corrective action on any audit findings.
4. Evaluating the impact of subrecipient activities on the pass-through entity's ability to comply with applicable federal regulations.

(Continued)

JOHNSON COUNTY, KANSAS

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)**

Year Ended December 31, 2001

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

**Finding 01-2: Juvenile Accountability Incentive Block Grant, Subrecipient Monitoring
(Continued)**

Recommendation

We recommend that the County implement a policy that requires, at a minimum, an annual site visit to the subrecipients of the Juvenile Accountability Incentive Block Grant funds. During the site visit the County should review the subrecipient records to provide reasonable assurance that the pass through federal funds have been administered in compliance with federal requirements. We also recommend the County obtain from the subrecipients their annual Single Audit and/or financial statements audit reports.

Management Response

The Office of Financial Management staff is reviewing the current process and will implement changes as required to be in compliance with subrecipient monitoring.

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2001

| Agency/Program | CFDA # | Contract Number | Federal Expenditures |
|---|--------|-----------------|----------------------|
| U.S. Department of Agriculture | | | |
| Kansas Department of Aging | | | |
| 02 C-1 Congregate Meals | 10.550 | | \$ 8,145 |
| 02 C-2 Home Delivered Meals | 10.550 | | 25,561 |
| 01 C-1 Congregate Meals | 10.550 | | 11,562 |
| 01 C-2 Congregate Meals | 10.550 | | 37,369 |
| | | | <u>82,637</u> |
| Kansas Department of Health and Environment | | | |
| Special Supplemental Nutrition Program for Women, Infants and Children: | | | |
| 01 WIC | 10.557 | | 157,564 |
| 02 WIC | 10.557 | | 141,603 |
| | | | <u>299,167</u> |
| Total U.S. Department of Agriculture | | | <u>381,804</u> |
| U.S. Department of Housing and Urban Development | | | |
| Direct Funding | | | |
| Community Development Block Grants/Entitlement Grants: | | | |
| 96 CDBG | 14.218 | B 96 UC 200001 | 16,800 |
| 98 CDBG | 14.218 | B 98 UC 200001 | 160,745 |
| 99 CDBG | 14.218 | B 99 UC 200001 | 192,809 |
| 00 CDBG | 14.218 | B 00 UC 200001 | 883,914 |
| 01 CDBG | 14.218 | B 01 UC 200001 | 851,280 |
| | | | <u>2,105,548</u> |
| Home Investment Partnership Programs: | | | |
| 00 HOME Admin | 14.239 | | 71,855 |
| 00 HOME CHDO | 14.239 | | 74,891 |
| 00 Home Project | 14.239 | | 106,679 |
| 01 Home Project | 14.239 | | 325,390 |
| 99 Home Admin | 14.239 | | 9,183 |
| 99 Home CHDO | 14.239 | | 34,108 |
| 99 Home Project | 14.239 | | 43,907 |
| | | | <u>666,013</u> |
| Lower Income Housing Assistance Program | | | |
| 02 FSS Account | 14.871 | | (1,043) |
| 01 Voucher HAP | 14.871 | | 5,432,590 |
| 01 Voucher Admin. | 14.871 | | 523,082 |
| 01 Cert HAP | 14.871 | | 432,301 |
| 01 Cert Admin | 14.871 | | 45,571 |
| | | | <u>6,432,501</u> |

(Continued)

JOHNSON COUNTY, KANSAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)**

Year Ended December 31, 2001

| <u>Agency/Program</u> | <u>CFDA #</u> | <u>Contract Number</u> | <u>Federal Expenditures</u> |
|---|---------------|------------------------|-----------------------------|
| Kansas Department of Commerce and Housing | | | |
| 01:2000 Emergency Shelter Grant | 14.231 | | \$ 45,565 |
| 02:2001 Emergency Shelter Grant | 14.231 | | 16,175 |
| | | | <u>61,740</u> |
| Total U.S. Department of Housing and Urban Development | | | <u>9,265,802</u> |

(Continued)

JOHNSON COUNTY, KANSAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)**

Year Ended December 31, 2001

| Agency/Program | CFDA # | Contract Number | Federal Expenditures |
|---|--------------|-----------------|----------------------|
| U.S. Department of Justice | | | |
| Kansas Juvenile Authority | | | |
| Juvenile Accountability Incentive Block Grants: | | | |
| 01 Youth Court Title II | 16.523 | | \$ 5,365 |
| 00 Juvenile Accountability Incentive Block Grant | 16.523 | | 10,000 |
| 01 Juvenile Accountability Incentive Block Grant | 16.523 | | 171,417 |
| 02 Juvenile Accountability Incentive Block Grant | 16.523 | | 173,547 |
| | | | <u>360,329</u> |
| Kansas Office of Attorney General | | | |
| Crime Victim Assistance: | | | |
| 02 VOCA | 16.575 | 01-02-VOCA-21 | <u>23,392</u> |
| Kansas Criminal Justice Coordination Council | | | |
| Byrne Formula Grant Programs: | | | |
| 02 User Authentication | 16.579 | B2002-17 | 47,043 |
| 01 Large Systems Interface | 16.579 | B2002-17 | 23,800 |
| 01 DNA Equipment | 16.579 | B2001-21 | 25,687 |
| 01 DNA Chemist | 16.579 | B2001-22 | 8,392 |
| | | | <u>104,922</u> |
| Violence Against Women Formula Grants: | | | |
| 00 JJA Youth Court 2 | 16.588 | | 31,696 |
| 01 Night Light 2nd Year | 16.588 | | 14,784 |
| 02 Stop Violence Against Women | 16.588 | | 12,227 |
| 01 Stop Violence Against Women 01 | 16.588 | | 28,918 |
| 01 JAIBG Research grant | 16.588 | | 9,887 |
| 01 VAWA | 16.588 | 01-VAWA-07 | 61,865 |
| 02 VAWA | 16.588 | 02-VAMA-07 | 27,937 |
| | | | <u>187,314</u> |
| Office of Community Orientation Policing Services | | | |
| Public Safety Partnerships and Community Policing Grants: | | | |
| 01 Cops Technology Incentive | 16.710 | 2001CKWX0040 | <u>243,310</u> |
| Office of National Drug Control | | | |
| 01 HIDTA | 16.IOPMWP60 | | |
| | 2 | IOPMWP602 | 6,367 |
| 02 HIDTA | 16.I1PMWP602 | I1PMWP602 | 72,188 |
| | | | <u>78,555</u> |
| Total of U.S. Department of Justice | | | <u>997,822</u> |

(Continued)

JOHNSON COUNTY, KANSAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)**

Year Ended December 31, 2001

| Agency/Program | CFDA # | Contract Number | Federal Expenditures |
|--|--------|-----------------|----------------------|
| U.S. Department of Transportation | | | |
| Direct Funding | | | |
| Airport Improvement Program: | | | |
| 00 East Taxiway Lighting OJC | 20.106 | 3-20-0062-16 | \$ 40,048 |
| 00 Rehab Transient Ramp IXD | 20.106 | 3-20-0109-14 | <u>70,905</u> |
| Total U.S. Department of Transportation | | | <u>110,953</u> |
| | | | |
| Federal Transit Administration | | | |
| Direct Funding | | | |
| Capital and Operating Assistance Formula Grants: | | | |
| 99 Commuter Rail Grant | 20.500 | KS-03-0018 | 371,931 |
| 01 Section 5307 | 20.507 | KS-90-X082 | 1,226,000 |
| 01 Discretionary Grant Funds | 20.507 | KS-03-0016 | 1,892,295 |
| 01 CMAQ Funds | 20.507 | KS-90-X081 | <u>107,340</u> |
| Total Federal Transit Administration | | | <u>3,597,566</u> |
| | | | |
| Office of Museum Services | | | |
| Direct Funding | | | |
| 01 General Operating Support | 45.301 | IC-90858-99 | <u>82,149</u> |
| Total Office of Museum Services | | | <u>82,149</u> |
| | | | |
| Environmental Protection Agency | | | |
| Kansas Department of Health and Environment | | | |
| Capitalization Grants for State Revolving Funds: | | | |
| 00 EPA Stream Protection | 66.463 | CP997769-01 | <u>64,577</u> |
| | | | |
| Environmental Justice Grants to Small Community Groups | | | |
| 01 Lead Prevention | 66.604 | | <u>7,611</u> |
| Total Environmental Protection Agency | | | <u>72,188</u> |

(Continued)

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Year Ended December 31, 2001

| Agency/Program | CFDA # | Contract Number | Federal Expenditures |
|--|--------|-----------------|----------------------|
| U.S. Department of Energy | | | |
| Kansas Department of Commerce and Housing | | | |
| Weatherization Assistance for Low-Income Person: | | | |
| 00 DOE-14 | 81.042 | | \$ 9,811 |
| 01 DOE 14 | 81.042 | | <u>64,965</u> |
| Total U.S. Department of Energy | | | <u>74,776</u> |
| Federal Emergency Management Agency | | | |
| Kansas Division of Emergency Management | | | |
| State and Local Emergency Management Assistance: | | | |
| 00 Emergency Management Assistance | 83.552 | | <u>4,090</u> |
| Kansas Department of Commerce and Housing | | | |
| 00 FEMA Project Impact | 83.551 | | <u>103,938</u> |
| Total Federal Emergency Management Agency | | | <u>108,028</u> |
| U.S. Department of Health and Human Services | | | |
| Kansas Department on Aging | | | |
| Special Programs for the Aging --Title III, Part F-- | | | |
| Disease Prevention and Health Promotion Services: | | | |
| 02 III D Health Promotion | 93.043 | | 2,065 |
| 01 III-F Health Promotion | 93.043 | | <u>7,595</u> |
| | | | <u>9,660</u> |

(Continued)

JOHNSON COUNTY, KANSAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)**

Year Ended December 31, 2001

| Agency/Program | CFDA # | Contract Number | Federal Expenditures |
|--|--------|-----------------|----------------------|
| Special Programs for the Aging --Title III, Part B-- | | | |
| Grants for Supportive Services and Senior Centers: | | | |
| 02 Aging Administration | 93.044 | | \$ 7,252 |
| 02 III-B Information | 93.044 | | 17,357 |
| 02 III B Case Management | 93.044 | | 26,099 |
| 02 III B Personal Care | 93.044 | | 13,041 |
| 02 III B Respite Care | 93.044 | | 1,088 |
| 02 III B Home Health Aide | 93.044 | | 4,118 |
| 02 III B Legal | 93.044 | | 8,925 |
| 02 II-1B | 93.044 | | 2,105 |
| 01 Aging Administration | 93.044 | | 20,182 |
| 01 III-B Information | 93.044 | | 42,095 |
| 01 III-B Case Management | 93.044 | | 65,726 |
| 01 III-B Personal Care | 93.044 | | 45,851 |
| 01 III-B Respite Care | 93.044 | | 3,650 |
| 01 III-B Home Health Aide | 93.044 | | 13,537 |
| 01 III-B Legal Services Program | 93.044 | | 24,237 |
| 01 III-B Homemaker | 93.044 | | 7,421 |
| | | | <u>302,684</u> |
| Special Programs for the Aging – Title III, Part C -- | | | |
| Nutrition Meals: | | | |
| 02 C-1 Congregate Meals | 93.045 | | 71,978 |
| 02 C-2 Home Delivered Meals | 93.045 | | 75,277 |
| 01 C-1 Congregate Meals | 93.045 | | 174,010 |
| 01 C-2 Congregate Meals | 93.045 | | 127,389 |
| 01 Medication Management | 93.045 | | 3,220 |
| 00 C-1 Congregate Meals | 93.045 | 00-11-1C(1) | (17) |
| | | | <u>451,857</u> |
| National Family Caregiver Support --Title III, Part E -- | | | |
| 02 III E Nat'l Family Caregiver Support | 93.052 | | 14,980 |
| 01 III E Nat'l Family Caregiver Support | 93.052 | | 5,000 |
| | | | <u>19,980</u> |

(Continued)

JOHNSON COUNTY, KANSAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)**

Year Ended December 31, 2001

| Agency/Program | CFDA # | Contract Number | Federal Expenditures |
|--|--------|-----------------|----------------------|
| Kansas Department of Health and Environment | | | |
| Acquired Immune Deficiency Syndrome (AIDS) Activity: | | | |
| 02 Aids Health Risk Reduction | 93.118 | | \$ 10,023 |
| 01 Aids Health Risk Reduction | 93.118 | | 9,924 |
| 02 Aids Care Coordination | 93.118 | | 13,560 |
| 01 Aids Care Coordination | 93.118 | | <u>14,897</u> |
| | | | <u>48,404</u> |
| Family Planning Services: | | | |
| 02 Family Planning Categorical | 93.217 | | 60,101 |
| 01 Family Planning Categorical | 93.217 | | <u>94,120</u> |
| | | | <u>154,221</u> |
| Community Based Tobacco Use Prevention Program | 93.283 | | <u>8,916</u> |
| Child Care Mandatory and Matching Funds of the Child | | | |
| Care and Development Fund: | | | |
| 02 Child Care Licensing/Registration | 93.596 | | 69,684 |
| 01 Child Care Licensing/Registration | 93.596 | | <u>185,708</u> |
| | | | <u>255,392</u> |
| Preventative Health Services Block Grant | | | |
| 02 Chronic Disease Risk Reduction (CDDR) | 93.991 | | 96 |
| 01 Chronic Disease Risk Reduction (CDDR) | 93.991 | | <u>11,551</u> |
| | | | <u>11,647</u> |
| Maternal and Child Health Services Block Grant | | | |
| 01 Maternal and Child Health | 93.994 | | 90,330 |
| 02 Maternal and Child Health | 93.994 | | 89,151 |
| 02 Abstinence Education | 93.994 | | 13,076 |
| 01 Abstinence Education | 93.994 | | <u>28,878</u> |
| | | | <u>221,435</u> |

(Continued)

JOHNSON COUNTY, KANSAS

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)**

Year Ended December 31, 2001

| Agency/Program | CFDA # | Contract Number | Federal Expenditures |
|--|--------|-----------------|--------------------------|
| Kansas Department of Commerce and Housing | | | |
| Administration for Children and Families | | | |
| Low-Income Home Energy Assistance: | | | |
| 00 LIEAP-14 | 93.568 | | \$ 59,451 |
| 99 LIEAP-14 | 93.568 | | (1,372) |
| 01 LIEAP-14 | 93.568 | | <u>46,492</u> |
| | | | <u>104,571</u> |
| City of Kansas City, Missouri | | | |
| 01 Ryan White Title I | 93.914 | | 7,623 |
| 02 Ryan White Title I Care | 93.924 | | <u>34,591</u> |
| | | | <u>42,214</u> |
| Kansas Department of Social and Rehabilitation Services | | | |
| Social Services Block Grant | | | |
| 01 JCDS Consolidated Grant | 93.667 | CDD0-01-066 | 341,151 |
| 02 JCDS Consolidated Grant | 93.667 | CDD0-02-066 | <u>364,068</u> |
| | | | <u>705,219</u> |
| Mental Health Services Grants | | | |
| 01 Supported Employment-Hearing Impaired | 93.958 | RS01S-27 | 30,860 |
| 01 Supported Employment CSS | 93.958 | RS01S-28 | 59,300 |
| 01 Participating MHC Contract | 93.958 | MHRC01-011 | 241,314 |
| 02 Participating MCH Contract | 93.958 | MHRC02-011 | <u>257,502</u> |
| | | | <u>588,976</u> |
| Block Grants for Prevention and Treatment of Substance Abuse: | | | |
| 01 Reg Prevention Center | 93.959 | ADP-01-19-03 | 98,091 |
| 02 Reg Prev Ctr of JO/MI/LV Co | 93.959 | ADP-02-19-03 | 34,075 |
| 01 Substance Abuse Grant | 93.959 | ADT-01-04-17 | 46,253 |
| 02 Substance Abuse Treatment | 93.959 | ADT-02-04-17 | <u>252,145</u> |
| | | | <u>430,564</u> |
| Total U.S. Department of Health and Human Services | | | <u>3,355,740</u> |
| Total Federal Financial Assistance | | | <u>\$ 18,046,828</u> |

JOHNSON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2001

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 general purpose 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.

(Continued)

JOHNSON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Year Ended December 31, 2001

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, 2001:

Department of Energy (DOE) 2000

| | <u>Actual Fiscal Year 2000</u> | <u>Actual Fiscal Year 2001</u> | <u>Total</u> | <u>Budget</u> | <u>Favorable/ Unfavorable Variance</u> |
|--------------------|--|--|------------------|------------------|--|
| Revenue: | | | | | |
| Grant | \$ 52,800 | \$ 15,900 | \$ 68,700 | \$ 86,846 | \$ (18,146) |
| Expenditures: | | | | | |
| Administration | \$ 6,944 | \$ (1,214) | \$ 5,730 | \$ 7,834 | \$ 2,104 |
| Materials | 9,545 | 2,617 | 12,162 | 25,928 | 13,766 |
| Program Support | 16,126 | 3,820 | 19,946 | 20,532 | 586 |
| Labor | 17,629 | 5,268 | 22,897 | 25,928 | 3,031 |
| Training | -- | 1,500 | 1,500 | 2,924 | 1,424 |
| Health and Safety | 1,287 | -- | 1,287 | 3,700 | 2,413 |
| Total expenditures | <u>\$ 51,531</u> | <u>\$ 11,991</u> | <u>\$ 63,522</u> | <u>\$ 86,846</u> | <u>\$ 23,324</u> |

Department of Energy (DOE) 2001

| | <u>Actual Fiscal Year 2001</u> | <u>Budget</u> |
|--------------------|--|------------------|
| Revenue: | | |
| Grant | \$ 78,000 | \$ 98,167 |
| Expenditures: | | |
| Administration | \$ 7,338 | \$ 8,753 |
| Materials | 12,926 | 20,706 |
| Program Support | 17,194 | 32,273 |
| Labor | 19,647 | 20,706 |
| Training | 369 | 2,329 |
| Audit | -- | 2,000 |
| Health and Safety | 7,300 | 11,400 |
| Total expenditures | <u>\$ 64,774</u> | <u>\$ 98,167</u> |

(Continued)

JOHNSON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Year Ended December 31, 2001

Note 4. Weatherization Assistance (Continued)

Low Income Eligible Assistance Program (LIEAP) 2000

| | Actual Fiscal Year 2000 | Actual Fiscal Year 2001 | Total | Budget | Favorable/ (Unfavorable) Variance |
|--------------------|-------------------------------|-------------------------------|------------------|------------------|---|
| Revenue: | | | | | |
| Grant | <u>\$ 27,000</u> | <u>\$ 57,500</u> | <u>\$ 84,500</u> | <u>\$ 95,878</u> | <u>\$ (11,378)</u> |
| Expenditures: | | | | | |
| Administration | \$ 1,189 | \$ 3,432 | \$ 4,621 | \$ 4,854 | \$ 233 |
| Materials | 6,083 | 18,250 | 24,333 | 30,435 | 6,102 |
| Program Support | 14,957 | 11,297 | 26,254 | 26,254 | -- |
| Labor | 6,970 | 27,526 | 34,496 | 30,435 | (4,061) |
| Health and Safety | 1,370 | 440 | 1,810 | 3,900 | 2,090 |
| Total expenditures | <u>\$ 30,569</u> | <u>\$ 60,945</u> | <u>\$ 91,514</u> | <u>\$ 95,878</u> | <u>\$ 4,364</u> |

Low Income Eligible Assistance Program (LIEAP) 2001

| | Actual Fiscal Year 2001 | Budget |
|--------------------|-------------------------------|-------------------|
| Revenue: | | |
| Grant | <u>\$ 39,400</u> | <u>\$ 106,041</u> |
| Expenditures: | | |
| Administration | \$ 3,881 | \$ 5,507 |
| Materials | 7,476 | 24,066 |
| Program Support | 13,484 | 35,002 |
| Labor | 9,369 | 24,066 |
| Health and Safety | 7,356 | 17,400 |
| Total expenditures | <u>\$ 41,566</u> | <u>\$ 106,041</u> |

Note 5. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the County's grant programs for economy and 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, 2001.