

JOHNSON COUNTY, KANSAS

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2013

WITH

INDEPENDENT AUDITOR'S REPORT

JOHNSON COUNTY, KANSAS
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JOHNSON COUNTY, KANSAS

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

Year Ended December 31, 2013

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This is a copy of the County's annual financial statements reproduced from an electronic file. An original copy of this document is available at the County's office.

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

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Johnson County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Johnson County, Kansas, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Johnson County, Kansas' basic financial statements, and have issued our report thereon dated June 23, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Johnson County, Kansas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Johnson County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Johnson County, Kansas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Johnson County, Kansas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Audit Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

June 23, 2014
Wichita, Kansas

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

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Johnson County, Kansas

Report on Compliance for Each Major Federal Program

We have audited Johnson County, Kansas' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Johnson County, Kansas' major federal programs for the year ended December 31, 2013. Johnson County, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Johnson County, Kansas' basic financial statements include the operations of the Johnson County Parks and Recreation District, a component unit of Johnson County, which received \$71,657 in federal awards which are not included in the schedule during the year ended December 31, 2013. Our audit described below, did not include the operations of the Johnson County Parks and Recreation District because the District elected to perform a separate audit and the amount of federal awards was below the \$500,000 threshold in accordance with OMB Circular A-133.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Johnson County, Kansas' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Johnson County, Kansas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Johnson County, Kansas' compliance.

Opinion on Each Major Federal Program

In our opinion, Johnson County, Kansas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, 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 2013-001, 2013-002 and 2013-003. Our opinion on each major federal program is not modified with respect to these matters.

Johnson County, Kansas' responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Johnson County, Kansas' responses were not subjected to the auditing procedures applied in the audit of the compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of Johnson County, Kansas is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Johnson County, Kansas' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Johnson County, Kansas' internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2012-001, 2012-002 and 2013-003 that we consider to be a significant deficiencies.

Johnson County, Kansas' responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Johnson County, Kansas' responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the 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, 2013 and the related notes to the financial statements, which collectively comprise Johnson County, Kansas' basic financial statements. We issued our report thereon dated June 23, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to June 23, 2014. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

July 10, 2014
Wichita, Kansas

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2013

SECTION I – SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

FEDERAL AWARDS

Internal control over major programs:

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

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

CFDA Number	NAME OF FEDERAL PROGRAM	Opinion
14.218	<i>Community Development Block Grants/Entitlement Grants</i>	Unmodified
20.205	<i>Highway Planning and Construction</i>	Unmodified
20.932	<i>Surface Transportation (ARRA)</i>	Unmodified
81.128	<i>Energy Efficiency and Conservation Block Grant (ARRA)</i>	Unmodified
93.069	<i>Public Health Emergency Preparedness</i>	Unmodified
93.217	<i>Family Planning - Services</i>	Unmodified
93.224	<i>Consolidated Health Centers</i>	Unmodified

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, 2013
(Continued)

SECTION I – SUMMARY OF AUDITOR’S RESULTS (Continued)

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

\$ 1,035,775

Auditee qualified as low-risk auditee?

X Yes No

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2013
(Continued)

SECTION II – FINANCIAL STATEMENT FINDINGS

None were reported.

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2013
(Continued)

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2013-001 Significant Deficiency

CFDA # 14.218: Community Development Block Grants, Award # B-13-UC-20-0001, U.S. Department of Housing and Urban Development

Condition: The County did not file required reports through the Federal Funding Accountability and Transparency Act Sub-award Reporting System (FSRS) for sub-awards of \$25,000 or greater.

Criteria: Per 2 CFR Part 170, Prime Awardees awarded a federal grant are required to file a Federal Funding Accountability and Transparency Act (FFATA) sub-award report by the end of the month following the month in which the prime awardee awards an sub-grant equal to or greater than \$25,000.

Questioned Costs: None were noted.

Context: The County did not file the required 2013 reports through FSRS for the five subrecipients.

Cause: Management interpreted the requirement to mean reports only had to be filed if payments equal to or greater than \$25,000 were made.

Effect: The County could be found to be not compliant with Federal requirements resulting in the loss of funding from the Department of Housing and Urban Development.

Recommendations: We recommend the County implement procedures to ensure the required reports through the FSRS for sub-awards of \$25,000 or greater.

Management's Response (unaudited): Community Development Block Grant program was found non-compliant with federal filing requirements through the Federal Funding Accountability and Transparency Act Sub-award Reporting System (FSRS) for sub-awards of \$25,000 or greater. Staff had presumed the system was for ARRA-specific awards. When informed during the audit by the external auditors of the requirement, staff registered with the Federal Funding Accountability and Transparency Act Sub-award Reporting System (FSRS). Verification was done with the auditors and the required projects were determined based upon proposed awards for 2014. Information will be submitted into the FSRS system in the month in which sub-recipient agreements are signed by County personnel for sub-awards of \$25,000 or greater.

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2013
(Continued)

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

Finding 2013-002 Significant Deficiency

CFDA # 93.069: U.S. Department of Health and Human Services, Passed Through Kansas Department of Health and Environment, Public Health and Emergency Preparedness, All Open Grants

Condition: The County could not provide evidence that a required suspension and debarment verification check has been performed on a vendor.

Criteria: Regulations contained in 2 CFR Part 180 restrict grantees from contracting with certain parties that are suspended or debarred, or whose principals are suspended or debarred. For covered transactions, the County must verify the vendors are not suspended or debarred. This verification check can be performed by checking the System for Award Management (SAM), collecting a certification from the vendor or adding a clause or condition to the covered transaction with the vendor that is expected to equal or exceed \$25,000.

Questioned Costs: None were noted. A subsequently performed verification check of the vendor on the SAM website noted that the vendor was not suspended or debarred.

Context: The County could not provide support that a verification procedure had been performed to ensure that one vendor was not suspended or debarred from receiving federal funds.

Cause: Management thought only subrecipients were subject to the suspension and debarment requirement. They were unaware vendors were subject to this requirement also.

Effect: Failure to perform verification checks on covered transactions could result in expenditures to potentially ineligible vendors.

Recommendations: We recommend the County inform and train all personnel on the policies and procedures for performing required verification checks for suspended or debarred parties as a required step in the formal procurement process. We also recommend that any new federal grant awards made to the County be provided to the Purchasing Department, so they can ensure proper suspension and debarment procedures can be applied as appropriate.

Management's Response (unaudited): Johnson County Department of Health and Environment (JCDHE) was found non-compliant with the requirement for suspension and debarment verification checks to be performed on vendors. Management was aware of the requirement for sub-recipients, but not for vendors. JCDHE has revised its internal process to require any vendor transaction greater than \$25,000 go through County purchasing department, which has a suspension and debarment verification process in place.

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2013
(Continued)

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

Finding 2013-003 Significant Deficiency

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

Condition: The County did not perform a comparison of budgeted distributions of salaries to actual costs based upon time activity reports.

Criteria: OMB Circular A-87 states that where budget estimates or other distribution percentages are determined before services are performed, the government should at least quarterly, perform comparisons of actual costs budgeted to distributions based on monthly activity reports. Distribution percentages should be revised, if necessary, to reflect changed circumstances.

Questioned Costs: Unknown

Context: Salaries and benefits expenditures comprise approximately 75% of expenditures for the grant.

Cause: Program personnel were unaware of the requirement to perform quarterly comparisons of the budgeted distributions to the actual costs based upon time activity reports.

Effect: Salary and wage related expenditures allocated to the grant may not be allowed as a cost of the grant.

Recommendation: We recommend that the County implement a process to ensure quarterly comparisons of budgeted distributions of salaries to actual costs based upon time activity reports are performed.

Management's Response (unaudited): Johnson County Department of Health and Environment (JCHDE), was found non-compliant with the requirement for performing quarterly comparisons of budgeted distributions of salaries to actuals costs based on time activity reports. JCDHE has changed their internal process to include the additional layer of tracking employee time and effort reporting is done accurately and timely. This process is a formal system that will ensure all time and effort reporting is tracked and stored in an accessible location, which will allow quarterly comparisons to be performed and documented.

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2013

		CFDA	Grant Number	2013 Federal Expenditures
US Department of Agriculture:				
Child Nutrition Cluster ~				
Passed through the Kansas Department of Education				
255001348	13 National School Lunch Reimbursement Program	10.555	SFY2013: 11103KS303N1099	\$ 32,434
255001448	14 National School Lunch Reimbursement Program	10.555	SFY2014: 11103KS303N1099	38,783
	Total Child Nutrition Cluster			<u>71,217</u>
Passed through the Kansas Department of Health and Environment				
330013450	Bureau of children, Youth and Families	10.557	No Grant # per Dept.	762,074
330013451	Breastfeeding Peer Counselor	10.557	No Grant # per Dept.	12,341
330014450	Bureau of Children, Youth and Families	10.557	264315F3OP	232,821
330014451	Breastfeeding Peer Counselor	10.557	No Grant # per Dept.	5,466
				<u>1,012,702</u>
Total US Department of Agriculture				<u>1,083,919</u>
US Department of Housing and Urban Development:				
CDBG - Entitlement Grants Cluster ~				
235055101	Community Development Block Grant	14.218	B-11-UC-20-0001	5,199
235055103	Community Development Block Grant	14.218	B-12-UC-20-0001	474,301
235055105	Community Development Block Grant	14.218	B-12-UC-20-0001	385,963
	Total CDBG - Entitlement Grants Cluster			<u>865,463</u>
Passed through the Kansas Department of Commerce				
CDBG - State Administrated CDBG Cluster ~				
235022918	National Stabilization Program_09 Admin-HERA	14.228	09-NSP-10	8,441
	Total CDBG - State Administrated CDBG Cluster			<u>8,441</u>
Passed through the Kansas Housing Resource Corporation				
235055104	Emergency Shelter Grants Program	14.231	S-02-DC-20-0001 2011-15	70,745
				<u>70,745</u>
Shelter Plus Care Program				
315000081	Shelter Plus Care_Bonus	14.238	KS0027C7P050800	7,441
315000082	Shelter Plus Care_Homeless Supported Housing	14.238	KS0025C7P050800	27,006
315001420	Shelter Plus Care	14.238	KS0050C7P051102	5,583
235022125	11: SPC -SAVE, INC (CH)	14.238	KS0050C7P051001	2,894
235022226	12: SPC -SAVE, INC (H)	14.238	KS0068L7P051202	6,079
235022124	12: SPC -SAVE, INC (H)	14.238	KS0068C7P051101	17,934
235022227	12: SPC -SAVE, INC (CH)	14.238	KS0067L7P051202	1,447
315001443	2012 Continuum of Care Program	14.238	KS0050L7P051203	74,618
				<u>143,002</u>
Home Investment Partnership Programs				
235022201	12: Home Administration	14.239	M12DC200406	6,370
235022117	2011 HOME Non-Entitlement	14.239	MO11DC200406	64,592
235022118	11: HOME City of Olathe	14.239	M11DC200406	36,375
235022119	11: CHDO (CO)	14.239	M11DC200406	6,268
235022120	11: CHDO-Project (CR)	14.239	M11DC200406	76,846

The accompanying notes are an
Integral part of this schedule.

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2013
(Continued)

		CFDA	Grant Number	2013 Federal Expenditures
235022121	11: HOME City of Overland Park	14.239	M11DC200406	\$ 83,942
235022122	11: HOME City of Shawnee	14.239	M11DC200406	20,850
235022218	12: HOME Non-Entitlement	14.239	M12DC200206	176,383
235022219	12: HOME City of Overland Park	14.239	M12DC200206	68,901
235022220	12: HOME City of Shawnee	14.239	M12DC200206	47,884
235022222	12: CHDO (CO)	14.239	M12DC200206	35,199
235022223	12: CHDO-Project (CR)	14.239	M12DC200206	77,743
235022302	13: Home Administration	14.239	M12DC200206	63,252
235122317	13: CHDO-Project (CR)	14.239	M13DC200206	34,993
				799,598
Housing Voucher Cluster~				
Section 8 Housing Choice Vouchers Program				
Section 8 Housing Choice Vouchers_09 FSS				
235021902	Administration	14.871	09: FSS Administration	199
235021131	13: HCV Administration	14.871	KS162VO0124	661,264
235021132	13: HCV FSS Coordinator	14.871	2012-FSS8-KS162-5457	61,925
235023301	13: HCV Rental Assistance	14.871	KS162VO	8,941,311
Total Housing Voucher Cluster				9,664,699
Total US Department of Housing and Urban Development				11,551,948
US Department of Justice:				
125000716	Bullet Vest Partnership Program	16.607	No Grant # per Dept.	792
125000692	FY11 Forensic DNA Backlog Reduction Program	16.741	2011-DN-BX-K439	49,413
315000097	JOCO Justice and Mental Health Collaboration Program	16.745	2010-MO-BX-0052	66,457
Second Chance Act Adult Offender Reentry Program for Planning and Demonstration Projects				
125000700		16.812	2011-CZ-BX-0016	22,426
125000712	DNA Backlog Reduction Program	16.812	2012-DN-BX-0007	182,636
260013014	Justice Reinvestment Initiative Phase II	16.812	No Grant # per Dept.	2,788
180000615	Justice Reinvestment Initiative Phase II	16.812	No Grant # per Dept.	42,727
255001481	Justice Reinvestment Phase II	16.812	No Grant # per Dept.	47,859
				415,098
JAG Program Cluster ~				
125000664	Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	2010-DJ-BX-1466	93,607
125000706	Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0294	45,497
Total JAG Program Cluster				139,104
Passed through the Kansas Juvenile Justice Authority				
255001355	SFY2013JABG	16.523	JABG-2013-10-14	1,684
				1,684
Passed through the Kansas Governor's Office				
120000053	Department of Justice Equitable Sharing Program	16.575	KS046015A	6,768
120000059	Federal Victims of Crime Act (VOCA)	16.575	14-VOCA-18	9,485
260013012	Violence Against Women Formula Grants_S.T.O.P.	16.588	13-VAWA-10	39,689
120000056	13-Victims of Crime Act-18	16.575	13-VOCA-18	25,417
				81,359

The accompanying notes are an
Integral part of this schedule.

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2013

(Continued)

		CFDA	Grant Number	2013 Federal Expenditures
Passed through National Association of VOCA Assistance Administrators (NAVAA)				
Passed through Ames Laboratory				
125000702	Random Probability Match Procedure of Statistical Comparison of Mass Spectral Data	16.560	SC-12-370	\$ 1,700
				<u>1,700</u>
Total US Department of Justice				<u>638,945</u>
US Department of Transportation:				
Passed through the Federal Aviation Administration				
350000032	Airport Improvement Program	20.106	3-20-0109-22/23	367,103
350000035	Airport Improvement Program	20.106	3-20-0109-24/3-20-0109-25	2,862,343
350000036	Airport Improvement Program	20.106	3-20-0062-26	404,417
				<u>3,633,863</u>
Federal Transit Cluster ~				
Passed through the Federal Transit Administration				
335001520	Federal Transit Capital Investment Grants	20.500	KS-03-0018/KS-03-0047	743,326
335001539	2011 FTA Livability Bus Grant	20.500	KS-04-0013	22,601
335000508	Federal Transit_Formula Grants AVL Grant	20.507	KS-03-0030	72,179
335000557	Federal Transit_Formula Grants CMAQ: ATS Grant	20.507	KS-95-X001	23,856
335000590	Federal Transit_Formula Grants (ARRA)	20.507	KS96-X001	11,146
335001507	Federal Transit_Formula Grants 2010	20.507	KS-95-X006	662,101
335001547	FY 2012-5307	20.507	KS-90-X133-01	888,296
335001541	11-bus on shoulder - redirected Funds	20.507	KS-03-0048	291,534
335001542	STP Bus Grant	20.507	KS-95-X007	2,115,000
335001554	13-FTA 5307	20.507	KS-90-X146	269,660
335001556	13-FTA 5307 Operating	20.507	KS-90-X144	775,842
Total Federal Transit Cluster				<u>5,875,541</u>
Surface Transportation Discretionary Grants for Capital Investment (ARRA)				
335001530		20.932	KS-78-X001	5,913,009
				<u>5,913,009</u>
Highway Planning and Construction Cluster ~				
Passed through the Kansas Department of Transportation				
320000954	Congestion Mitigation Air Quality (CMAQ)	20.205	KDOT agreement # 172-12	400,000
Total Highway Planning and Construction Cluster				<u>400,000</u>
Highway Safety Cluster ~				
Passed through the Kansas Department of Transportation				
125000720	State and Community Highway Safety_STEP	20.600	OP-1291-13	5,230
125000736	State and Community Highway Safety_STEP	20.600	OP-1291-14	1,808
125000722	Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	AI-9098-13	9,390
125000724	State and Community Highway Safety_STEP	20.610	MC-6001-13	877
Total Highway Safety Cluster				<u>17,305</u>

The accompanying notes are an
Integral part of this schedule.

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2013
(Continued)

		CFDA	Grant Number	2013 Federal Expenditures
Transit Services Programs Cluster ~				
Passed through the Kansas City Area Transportation Authority				
335001511	09-10 New Freedom	20.521	MO-37-X036	\$ 68,649
335001545	FY 2011-12-Job Access Reverse Commute	20.516	MO-37-X045	13,913
Total Transit Services Programs Cluster				82,562
Total Department of Transportation				15,922,280
<u>US Department of Treasury</u>				
Passed through the US Secret Service				
120000057	Financial Crimes Task Force	21.xxx	No Grant # per Dept.	3,970
120000060	Financial Crimes Task Force	21.xxx	No Grant # per Dept.	768
				4,738
Total US Department of Treasury				4,738
<u>The National Endowment for the Humanities</u>				
Passed Through the Kansas Humanities Council				
285000063	Kansas Humanities Council	45.129	213361SB	2,100
				2,100
Total The National Endowment for the Humanities				2,100
<u>Institute of Museum & Library Services:</u>				
Passed through the State Library of Kansas				
285000062	6X6 Ready to Read Activity for Kids	45.310	12-LSTA-3-11	4,726
				4,726
Total Institute of Museum & Library Services				4,726
<u>US Environmental Protection Agency:</u>				
Passed through the Kansas Department of Health and Environment				
385000256	Gardner Lake Loan	66.458	C20 1920 01	134,249
390000030	Lone Elm	66.458	C20 1920 02	27,493
390000031	Gardner Lake	66.458	C20 1920 01	154,616
330013470	Clean Air Act / Air Quality 105	66.001	No Grant # per Dept.	61,466
330014470	Clean Air Act / Air Quality 105	66.001	No Grant # per Dept.	21,525
				399,349
Total US Environmental Protection Agency				399,349
<u>US Department of Energy:</u>				
210000111	Midwest Region Alternative Fuels Project (ARRA)	81.128	DE-EE0002538	330,000
				330,000

The accompanying notes are an
Integral part of this schedule.

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2013
(Continued)

		CFDA	Grant Number	2013 Federal Expenditures
Passed through the Kansas Housing Resources Corporation				
235022216	12: DOE	81.042	DOE12-14	\$ 51,124
235122318	13: DOE	81.042	2013-DOE-14	52,381
				103,505
Total US Department of Energy				433,505
<u>US Department of Health and Human Services:</u>				
Passed through the Kansas Department on Aging and Disability Services				
235033305	13-III-D Health Promotions	93.043	13-11-1D	15,686
235032308	2013: III E Respite	93.052	13-11-1E	39,213
235032309	2013: III E Supplemental Services	93.052	13-11-1E	40,608
235033306	13-III-E Assistance	93.052	13-11-1E	22,605
235033307	13-III-E Information	93.052	13-11-1E	1,333
235033308	13-III-E-Counseling	93.052	13-11-1E	1,869
235132404	2014: III E Respite	93.052	14-11-1E	6,342
235132409	2014: III E Supplemental Services	93.052	14-11-1E	6,813
235133405	14-III-D Health Promotions	93.052	14-11-1D	2,889
235133406	14-III-E Assistance	93.052	14-11-1E	7,384
235133407	14-III-E Information	93.052	14-11-1E	301
235133408	14-III-E Counseling	93.052	14-11-1E	1,800
315001423	FY2013 Prevention Grant	93.959	RPC-DBHS-47164-2013	82,969
315001444	RPC AAPS 2014	93.959	RPC-DBHS-47164-2014	100,783
				330,595
Health Center Cluster~				
315001426	2013 Participating CMHC Contract - Block Grant Funds	93.224	MHCC SFY 2013	122,551
315001448	Participating CMHC Agreement - Block Grants Funds	93.224	MHCC FY14	150,937
Total Health Center Cluster				273,488
Aging Cluster ~				
235031301	2013: Aging Administration	93.044	13-11-1A	25,140
235032307	2013: III-B In Home Services	93.044	13-11-1B	56,922
235033303	13-III-B legal Services	93.044	13-11-1B	37,511
235033304	13-III-B Community Services	93.044	13-11-1B	29,832
235033312	13-III-B Access Services	93.044	13-11-1B	134,507
235034301	13-C(1) Congregate Meals	93.045	13-11-1C(1)	344,331
235034302	13-C(2) Home Delivered Meals	93.045	13-11-1C(2)	192,872
235131401	2014: Aging Administration	93.044	14-11-1A	10,969
235133402	2014: III Access Services	93.044	14-11-1B	19,971
235132403	2014: III-B In Home Services	93.044	14-11-1B	13,180
235133403	14-11-1B Legal	93.044	14-11-1B	7,224
235133404	14-11-1B Community Services	93.044	14-11-1B	6,959
235134401	14-III-C1 Congregate Meals	93.053	14-11-1C(1)	70,213
235134402	14-III-1C2 Congregate Meals	93.053	14-11-1C(2)	130,669
Total Aging Cluster				1,080,300
				1,684,383

The accompanying notes are an
Integral part of this schedule.

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2013
(Continued)

		CFDA	Grant Number	2013 Federal Expenditures
Passed through the Kansas Department of Health and Environment				
330013404	2013 Public Health Emergency Preparedness	93.069	No Grant # per Dept.	\$ 244,600
330013405	Cities Readiness Initiative/cdc	93.069	No Grant # per Dept.	135,591
330014404	2013 Public Health Emergency Preparedness	93.069	264678P	128,960
330014405	Cities Readiness Initiative/CDC	93.069	No Grant # per Dept.	65,007
315001441	Senior Health Insurance counseling for Kansas (SHICK)	93.071	No Grant # per Dept.	3,765
330013433	Personal Responsibility Education Program	93.092	No Grant # per Dept.	73,132
330014433	Personal Responsibility Education Program	93.092	264952C/D	61,951
330013440	AIDS and Counseling Testing	93.118	No Grant # per Dept.	7,166
330013436	Family Planning_Services_Categorical	93.217	No Grant # per Dept.	252,072
330014436	Family Planning Categorical	93.217	26406-st 264FP14 fed	133,169
330012443	Kansas Extended Care Permit Grant	93.236	No Grant # per Dept.	7,195
330014444	Immunization Action Plan	93.268	264315F3OP	13,923
330013435	Chronic Disease Risk Reduction	93.283	264435E, 264277F	8,897
330013441	Maternal and Child Health	93.933	No Grant # per Dept.	52,765
330014441	Maternal and Child Health	93.994	264329F, 264329G, 264334F, 264334G	43,997
				<u>1,232,190</u>
Immunization Cluster ~				
330013444	Immunization Grants_Action Plan	93.268	No Grant # per Dept.	6,687
Total Immunization Cluster				<u>6,687</u>
CCDF Cluster~				
330014442	Child Care Licensing	93.575	264035C, 2642731-ST / 2643450C	149,517
330013442	Child Care Licensing	93.575	No Grant # per Dept.	91,175
Total CCDF Cluster				<u>240,692</u>
Medicaid Cluster~				
Passed through the Kansas Department of Health and Environment				
330013434	Teen Pregnancy Targeted Case management	93.778	2642043-FED 2640650 st	80,000
330014434	Teen Pregnancy Targeted Case management	93.778	2642043-fed / 2640650-st	3,489
330013135	KCSL/SRS Healthy Families Olathe	93.778	No Grant # per Dept.	201,500
330014135	KCSL/SRS Healthy Families Olathe	93.778	No Grant # per Dept.	42,000
Passed through the Kansas Department of Social and Rehabilitation Services				
330012135	Title XIX Healthy Family Contract Services	93.778	No Grant # per Dept.	2,250
305000517	Social Services Block Grant_CDDO Contract	93.778	CDDO-KDADS-066-2013	289,284
305000518	2014 CDDO Contract	93.778	CDDO-KDADS-066-2014	324,024
Total Medicaid Cluster				<u>942,547</u>
Passed through Substance Abuse and Mental Health Services Administration (SAMSHA)				
315001445	KYSP Coalition Development Grant & Local Activities Grant	93.243	No Grant # per Dept.	6,983
				<u>6,983</u>
Passed through the Kansas Housing Resources Corporation				
235022215	12: LIEAP	93.568	2012-LIEAP-14	163,510
235122307	13: LIEAP	93.568	2012-LIEAP-14	45,626
				<u>209,136</u>

The accompanying notes are an
Integral part of this schedule.

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2013
(Continued)

		CFDA	Grant Number	2013 Federal Expenditures
Total US Department of Health & Human Services				<u>\$ 4,322,618</u>
<u>US Department of Homeland Security:</u>				
Passed through the Kansas Department of Emergency Management				
250000015	FY 2011 Citizen corps Grant	97.053	No Grant # per Dept.	288
250000024	Emergency Management Performance Grants RY 2013	97.042	No Grant # per Dept.	89,675
245000060	FY 2011 Outdoor Warning Siren Grant	97.039	No Grant # per Dept.	273
250000017	2012 Emergency Management Performance Grants	97.042	No Grant # per Dept.	1,593
250000020	FY 2011 Citizen Corp	97.053	No Grant # per Dept.	<u>3,318</u>
				<u>95,147</u>
Passed through the Kansas Highway Patrol				
250000021	Emergency Operations Centers_2010 Remodel	97.052	No Grant # per Dept.	4,143
				<u>4,143</u>
Passed through the KC Metro Region for Homeland Security Grant Funding (Wyandotte County)				
330013406	13 MARC DEFIBILLATOR	97.067	No Grant # per Dept.	1,544
330013407	13 MARC DEFIBILLATOR	97.067	No Grant # per Dept.	4,477
125000734	Homeland Security Grant Program	97.067	73150	1,200
240000010	Tactical Teams, 7305400 ('08) & 7317800 ('10)	97.067	7305400 ('08)/7317800 ('10)	31,255
250000019	Emergency Management Performance Grants_FY12	97.042	No Grant # per Dept.	<u>23,196</u>
				<u>61,672</u>
Total US Department of Homeland Security				<u>160,962</u>
<u>Corporation for National and Community Service:</u>				
210000112	Corporation for National and Community Service	94.009	11PTHKS001	<u>750</u>
Total for Corporation for National and Community Service				<u>750</u>
Total Expenditures of Federal Awards				<u>\$ 34,525,840</u>

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, 2013

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. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows as of December 31, 2013:

Grant Title	Federal CFDA Number	Amount Provided to Subrecipients
Community Development Block Grants/Entitlement Grants	14.218	\$ 617,301
Emergency Solutions Grant	14.231	70,745
Shelter Plus Care	14.238	22,276
Home Investment Partnerships	14.239	267,423
Juvenile Accountability Block Grants	16.523	1,683
Edward Byrne memorial Justice Assistance Grant	16.738	139,104
Surface Transportation Discretionary Grant for Capital Investment	20.932	5,882,862
Medical Assistance Program	93.778	199,485

Note 4. 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 5. 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, 2013:

JOHNSON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2013
(Continued)

Note 5. Weatherization Assistance (Continued)

Department of Energy (DOE) 2012

	Actual Fiscal Year 2012	Actual Fiscal Year 2013	Total	Budget	Favorable/ (Unfavorable) Variance
Revenue:					
Grant	\$ 39,710	\$ 69,836	\$ 109,546	\$ 109,546	\$ --
Expenditures:					
Administration	\$ 5,605	\$ 5,350	\$ 10,955	\$ 10,955	\$ --
Materials	16,175	16,690	32,865	32,666	(199)
Program Support	6,304	10,740	17,044	16,925	(119)
Labor	19,516	17,055	36,571	36,899	328
Liability Insurance	--	--	--	--	--
Training	--	--	--	--	--
Health & Safety	2,107	1,289	3,396	12,101	8,705
Audit	--	--	--	--	--
Total Expenditures	\$ 49,707	\$ 51,124	\$ 100,831	\$ 109,546	\$ 8,715

Department of Energy (DOE) 2013

	Actuals	Budget
Revenue:		
Grant	\$ 6,623	\$ 148,436
Expenditures:		
Administration	\$ 12,914	\$ 15,668
Materials	12,773	45,856
Program Support	10,808	13,358
Labor	14,329	54,964
Liability Insurance	--	--
Training	--	8,500
Health & Safety	1,558	10,090
Audit	--	--
Total Expenditures	\$ 52,382	\$ 148,436

JOHNSON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2013

Note 5. Weatherization Assistance (Continued)

Low Income Eligible Assistance Program (LIEAP) 2012

	Actual Fiscal Year 2012	Actual Fiscal Year 2013	Total	Budget	Favorable/ (Unfavorable) Variance
Revenue:					
Grant	\$ 68,264	\$ 193,821	\$ 262,085	\$ 262,085	\$ --
Expenditures:					
Administration	\$ 18,766	\$ 7,442	\$ 26,208	\$ 26,208	\$ --
Materials	29,858	56,712	86,570	81,066	(5,504)
Program Support	14,716	29,194	43,910	28,518	(15,392)
Labor	30,625	62,073	92,698	111,593	18,895
Liability Insurance	2,000	--	2,000	2,000	--
Training	--	--	--	--	--
Health & Safety	2,610	8,089	10,699	12,700	2,001
Audit	--	--	--	--	--
Total Expenditures	\$ 98,575	\$ 163,510	\$ 262,085	\$ 262,085	\$ --

Low Income Eligible Assistance Program (LIEAP) 2013

	Actuals	Budget
Revenue:		
Grant	\$ 48,046	\$ 398,502
Expenditures:		
Administration	\$ 9,963	\$ 19,925
Materials	7,726	139,169
Program Support	14,289	55,046
Labor	9,194	169,662
Liability Insurance	4,296	2,000
Training	--	--
Health & Safety	158	12,700
Audit	--	--
Total Expenditures	\$ 45,626	\$ 398,502

JOHNSON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2013

Note 6. 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, 2013.