

***JOHNSON COUNTY, KANSAS***

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2014

WITH

INDEPENDENT AUDITOR'S REPORT

JOHNSON COUNTY, KANSAS  
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YEAR ENDED DECEMBER 31, 2014  
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INDEPENDENT AUDITOR'S REPORT

**JOHNSON COUNTY, KANSAS**

OMB *CIRCULAR A-133*, SINGLE AUDIT REPORT

Year Ended December 31, 2014

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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, 2014, 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, 2015.

**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 Auditing 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, 2015  
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, 2014. 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 \$85,997 in federal awards which are not included in the schedule during the year ended December 31, 2014. 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, 2014.

### ***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 2014-001, 2014-002 and 2014-003. 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 2014-001, 2014-002 and 2014-003 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, 2014 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, 2015, 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, 2015. 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 30, 2015  
Wichita, Kansas



JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2014

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:

Table with 3 columns: CFDA Number, NAME OF FEDERAL PROGRAM, Opinion. Rows include programs like Special Supplemental Nutrition Program For Women, Infants and Children, Community Development Block Grants/Entitlement Grants, etc.

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, 2014  
(Continued)

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

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

\$ 728,222

Auditee qualified as low-risk auditee?

X  Yes        No

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended December 31, 2014  
(Continued)

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

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None were reported.

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended December 31, 2014  
(Continued)

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**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

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**Finding 2014-001 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 was unable to locate support for patient income and family size to support the information entered into the billing software.

**Criteria:** Per 42 CFR 59.5(a), the family planning project will provide charges for services in accordance with a schedule of fees designed to recover the reasonable cost of providing services. This schedule of fees is based upon family size and annual income.

**Questioned Costs:** Unknown

**Context:** The County could not locate support for patient's income and family size in 2 of the 60 billings tested.

**Cause:** The County transitioned from maintaining paper files to electronic records. Existing files were scanned into the electronic database. During this process, these two files were not scanned in and the paper copies were subsequently destroyed.

**Effect:** The County cannot be sure if the fees billed to the patient are correct if there is no information on file to support the income and family size entered in the billing software.

**Recommendations:** We recommend the County implement controls to ensure information is completely scanned into the electronic database before the paper documents are destroyed.

**Management's Response (unaudited):** Johnson County Department of Health and Environment was found non-compliant in reporting the correct amount of revenue for the Family Planning Grant passed through by the Kansas Department of Health and Environment. One of the requirements in the grant is to offer a sliding scale discount for Family Planning Services based upon family size and income. In a sample of records, 3.3% could not be found in the recordkeeping database. One record was found due to a transposition error, and the other record was never found indicating a weakness in the system.

An additional audit step has been put in place to have a second person cross check the documents in the system to ensure that all records are entered correctly. A report will be made once a week to the Administrative Division Director. If after 3 months of error checking results in 100% accuracy, random scanning will be performed weekly to ensure that all items scanned are present in the record.

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended December 31, 2014  
(Continued)

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

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**Finding 2014-002 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 2014 income guidelines for the sliding fee scale were incorrectly entered into the billing software resulting in undercharges of patient fees.

**Criteria:** Per 42 CFR 59.5(a), the family planning project will provide charges for services in accordance with a schedule of fees designed to recover the reasonable cost of providing services. This schedule of fees is based upon family size and annual income.

**Questioned Costs:** Unknown

**Context:** The patient fee was incorrectly calculated in 1 of the 60 billings tested.

The County updated the income guidelines for the sliding fee scale in the billing software when the new 2014 income guidelines were issued in early February 2014. During a review in July 2014, the County discovered and corrected the error.

**Cause:** A data entry error made when entering the 2014 income guidelines into the billing software.

**Effect:** Inaccurate income guidelines entered into the billing software can result in inaccurate fees charged to clients.

**Recommendations:** We recommend a second review to verify data input into the billing system. We also recommend personnel perform periodic manual recalculations of patient fees utilizing the income guidelines.

**Management's Response (unaudited):** Johnson County Department of Health and Environment was found non-compliant with reporting the correct amount of revenue for the Family Planning Grant, passed through by the Kansas Department of Health and Environment. One of the requirements in the Grant is to offer a sliding scale discount for Family Planning Services based upon family size and income. In a sample of records 1.6% indicated that information that the client filled out was input into the database incorrectly resulting in the incorrect amount being charged to the client.

Once notified of this finding, the following action was implemented to insure that clients are charged the correct amount for services received. 100% of the client profiles will be checked for accuracy daily to insure that data is input into the system accurately and charges will then be performed correctly.

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended December 31, 2014  
(Continued)

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

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**Finding 2014-003 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**

**CFDA # 93.778: U.S. Department of Health and Human Services, Passed Through Kansas Department for Aging and Disability Services, Medical Assistance Program, Grant Numbers CDDO-KDADS-066-2014 and CDDO-KDADS-066-2015**

**Condition:** The Community Developmental Disabilities Organization program under CFDA # 93.778 did not perform a comparison of budgeted distributions of salaries to actual costs based on time activity reports. For employees who work solely on a single federal award, there was no periodic certification that the employees worked solely on that program for the period covered by the Certification. This certification serves as support for charging the employee's entire wages to the federal award.

The Family Planning program under CFDA # 93.217, did not perform a quarterly comparison of budgeted distributions of salaries to actual costs based on time activity reports.

**Criteria:** OMB Circular A-87, Appendix B, Section 8(h) 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. 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. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.

**Questioned Costs:** Unknown.

**Context:** Payroll expenditures comprise approximately 90% of total expenditures for CFDA #93.217 and approximately 89% of total expenditures for CFDA #93.778.

We noted that program managers of the Family Planning Services program implemented procedures to track and evaluate time and effort for employees with the start of the new grant year which began July 1, 2014.

**Cause:** Management was unaware of the requirement.

**Effect:** Salary and wage related expenditures allocated to the grant may not be allowed as a cost of the grant without proper documentation.

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended December 31, 2014  
(Continued)

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

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**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, and a process to obtain semi-annual certifications for employees who work on a single program, in accordance with the requirements of Circular A-87.

**Management's Response (unaudited):** Johnson County Developmental Supports (JCDS) was found non-compliant with the requirement for performing quarterly comparisons of budgeted distributions of salaries to actual costs based on time activity reports. JCDS has changed their internal process to include the additional layer of comparing actual distribution costs to the distribution method used during the quarter. These comparisons will be based on time activity reports and actual total costs and will be done each quarter. This is a formal system to ensure these comparisons are tracked, stored, certified and maintained in an accessible location.

Johnson County Department of Health and Environment (JCDHE) 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 strengthened their internal process to include the additional layer of tracking employee time and effort reporting is done accurately and timely. The additional process will be the timely filling of time and effort and employee certifications are performed by staff on time. 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, 2014  
(Continued)

<b>Federal Grantor / Pass-Through Grantor / Program Title</b>	<b>CFDA</b>	<b>Grant Number</b>	<b>2014 Federal Expenditures</b>
<b>United States Department Of Agriculture</b>			
Child Nutrition Cluster -			
Passed through the Kansas State Department of Education			
National School Lunch Program			
255001548 SFY15 School Lunch Program	10.555	SFY2015:11103KS303N109	\$ 26,202
255001448 SFY14 School Lunch Program	10.555	SFY2014:11103KS303N109	36,325
Total passed through the Kansas State Department of Education			<u>62,527</u>
Total National School Lunch Program			<u>62,527</u>
Total Child Nutrition Cluster			<u>62,527</u>
Passed through the Kansas Department of Health and Environment			
Special Supplemental Nutrition Program for Women, Infants, and Children			
330015451 2015 Breastfeeding Peer Counselor	10.557	No Grant # per Dept.	4,613
330014451 2014 Breastfeeding Peer Counselor	10.557	No Grant # per Dept.	12,290
330015450 2015 Women, Infants and Children	10.557	No Grant # per Dept.	204,841
330014450 2014 Women, Infants and Children	10.557	264315F3OP	808,966
Total passed through Kansas Department of Health and Environment			<u>1,030,710</u>
Total Special Supplemental Nutrition Program for Woman, Infants, and Children			<u>1,030,710</u>
<b>Total United States Department of Agriculture</b>			<b><u>1,093,237</u></b>
<b>United States Department Of Housing And Urban Development</b>			
CDBG - Entitlement Grants Cluster -			
Passed through the City of Overland Park			
Community Development Block Grants/Entitlement Grants			
235122320 13: City of Overland Park MHR	14.218	2013 OP CDBG	73,477
235122418 14: City of Overland Park MHR	14.218	No Grant # per Dept.	17,416
Total passed through the City of Overland Park			<u>90,893</u>
Passed through the City of Shawnee			
Community Development Block Grants/Entitlement Grants			
235122319 13: City of Shawnee MHR	14.218	No Grant # per Dept.	23,733
235122422 14: City of Shawnee MHR	14.218	No Grant # per Dept.	6,377
Total passed through the City of Shawnee			<u>30,110</u>
Community Development Block Grants/Entitlement Grants			
235055107 2014 Community Development Block Grant	14.218	B-14-UC-20-0001	488,893
235055103 2012 Community Development Block Grant	14.218	B-12-UC-20-0001	106,273
235055105 2013 Community Development Block Grant	14.218	B-13-UC-20-0001	469,202
Total Community Development Block Grants/Entitlement Grants			<u>1,064,368</u>
Total CDBG-Entitlement Grants Cluster			<u>1,185,371</u>
Passed through the Kansas Housing Resources Corporation			
Emergency Solutions Grant Program			
235055106 2013 Emergency Solutions Grant	14.231	ESG FFY 2013	41,789
235055104 2012 Emergency Solutions Grant	14.231	ESG FFY 2012	4,517
Total passed through the Kansas Housing Resources Corporation			<u>46,306</u>
Total Emergency Solutions Grant Program			<u>46,306</u>
Shelter Plus Care			
315001443 SPC 2013 Homeless Supp Housing	14.238	KS0050L7P051203	9,146
315000082 09-14 Shelter Plus Care Homeless Supported Housing	14.238	KS0025C7P050800	21,309
315001459 Shelter Plus Care Homeless Supported Housing	14.238	KS0050L&P051304	94,004
315000081 09-14 Shelter Plus Care Samaritan Bonus	14.238	KS0027C7P050800	1,758
235122321 13: SPC Save, Inc. (H)	14.238	KS0068L7P051303	18,941
235122322 13: SPC Save, Inc. (CH)	14.238	KS0067L7P051303	3,086
315001469 FY 2013 COC SPC - Samaritan	14.238	KS0027L7P051301	713
315001470 FY 2013 COC SPC - Secondary	14.238	KS0025L7P051301	3,156

The accompanying notes are an  
integral part of this schedule.



**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended December 31, 2014  
(Continued)

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>CFDA</u>	<u>Grant Number</u>	<u>2014 Federal Expenditures</u>
Shelter Plus Care (continued)			
235022226 12: SPC - Save, Inc. (H)	14.238	KS0068L7P051202	\$ 22,401
235022227 12: SPC - Save, Inc. (CH)	14.238	KS0067LP051202	5,383
Total Shelter Plus Care			<u>179,897</u>
Home Investment Partnerships Program			
235122312 13: HOME Non-Entitlement	14.239	M13DC200406	102,171
235022219 12: HOME City of Overland Park	14.239	M12DC200206	103,944
235122316 13: HOME CHDO Admin (CO)	14.239	M13DC200406	21,402
235022302 13: HOME Administration	14.239	M12DC200206	7,928
235122317 13: HOME CHDO Project (CR)	14.239	M13DC200406	67,786
235022223 12: HOME CHDO Project (CR)	14.239	M12DC200206	18,952
235022220 12: HOME City of Shawnee	14.239	M12DC200206	722
235122313 13: HOME City of Overland Park	14.239	M13DC200406	36,157
235022218 12: HOME Non-Entitlement	14.239	M12DC200206	786
235022118 11: HOME City of Olathe	14.239	M11DC200406	5,209
235022117 11: HOME Non-Entitlement	14.239	M11DC200406	688
235122404 14: HOME Administration	14.239	M14DC200206	62,475
235122416 14: HOME CHDO (CR)	14.239	M14DC200206	74,850
235022221 12: HOME City of Olathe	14.239	M12DC200206	48,892
Total Home Investment Partnerships Program			<u>551,962</u>
Housing Voucher Cluster -			
Section 8 Housing Choice Vouchers			
235000040 02: FSS Account	14.871	235000341	39,129
235023603 Housing Assistance Payment Reserve	14.871	KS162VO	3,850
235121402 14: HCV FSS Coordinator	14.871	KS162FSF005	59,707
235123401 14: HCV Rental Assistance	14.871	KS162VO	8,748,698
235021131 13: HCV Administration	14.871	KS162V00124	4,482
235121502 15: HCV Administration	14.871	KS162VO	4,722
235021132 13: HCV FSS Coordinator	14.871	2012-FSS8-KS162-5457	811
235021902 09: FSS Administration	14.871	09: FSS Administration	365
235121401 14: HCV Administration	14.871	KS162VO	866,809
Total Section 8 Housing Choice Vouchers			<u>9,728,573</u>
Total Section 8 Housing Choice Cluster			<u>9,728,573</u>
<b>Total United States Department of Housing and Urban Development</b>			<b><u>11,692,109</u></b>
<b>United States Department Of Justice</b>			
Passed through the United States Secret Service			
Crime Victim Assistance			
120000053 Department of Justice Equitable Sharing Program	16.575	KS046015A	41,031
Total passed through the United States Secret Service			<u>41,031</u>
Passed through the Kansas Governor's Office			
Crime Victim Assistance			
120000064 VOCA 2015	16.575	15-VOCA-19	8,039
120000059 VOCA 14	16.575	14-VOCA-18	21,621
Total passed through the Kansas Governor's Office			<u>29,660</u>
Total Crime Victim Assistance			<u>70,691</u>
Passed through the National Association of VOCA Assistance Administrators			
Crime Victim Assistance/Discretionary Grants			
120000061 2014 NCVRW CAP	16.582	2013-VF-GX-K005	3,175
Total passed through the National Association of VOCA Assistance Administrators			<u>3,175</u>
Total Crime Victim Assistance/Discretionary Grants			<u>3,175</u>

The accompanying notes are an  
integral part of this schedule.

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended December 31, 2014  
(Continued)

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>CFDA</u>	<u>Grant Number</u>	<u>2014 Federal Expenditures</u>
Passed through the Kansas Governor's Office			
Violence Against Women Formula Grants			
260014012 2014 Stop Violence Against Women	16.588	14-VAWA-10	\$ 40,961
Total passed through the Kansas Governor's Office			<u>40,961</u>
Total Violence Against Women Formula Grants.			<u>40,961</u>
Bulletproof Vest Partnership Program			
125000716 FY12 Bulletproof Vest Partnership (BVP)	16.607	No Grant # per Dept.	370
Total Bulletproof Vest Partnership Program			<u>370</u>
JAG Program Cluster ~			
Edward Byrne Memorial Justice Assistance Grant Program			
125000682 FY11 Edward Byrne Memorial Local Solicitation	16.738	2011-DJ-BX-2735	66,674
125000726 FY13 Edward Byrne Memorial Justice Assistance Grant-JAG	16.738	2013-DJ-BX-0814	12,028
125000706 FY12 Byrne Memorial JAG Local Dispatiry	16.738	2012-DJ-BX-0294	40,694
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>119,396</u>
Total JAG Program Cluster			<u>119,396</u>
Passed through the National Institute of Justice			
DNA Backlog Reduction Program			
125000712 FY12 DNA Backlog Reduction	16.741	2012-DN-BX-0007	65,971
125000732 FY13 DNA Backlog Reduction Program	16.741	2013-DN-BX-0039	201,536
Total passed through the Natinal Institute of Justice			<u>267,507</u>
Total DNA Backlog Reduction Program			<u>267,507</u>
Passed through the Kansas Governor's Office			
Paul Coverdell Forensic Sciences Improvement Grant Program			
125000738 FY14 Federal Paul Coverdell Forensic Science	16.742	14-NFSIA-01	30,031
Total Paul Coverdell Forensic Sciences Improvement Grant Program			<u>30,031</u>
Total passed through the Kansas Governor's Office			<u>30,031</u>
Criminal and Juvenile Justice and Mental Health Collaboration Program			
315001452 DOJ Justice & Mental Health Collaboration Program	16.745	2013-MO-BX-0010	58,490
Total Criminal and Juvenile Justice and Mental Health Collaboration Program			<u>58,490</u>
Passed through the Crime and Justice Institute			
Second Chance Act Reentry Initiative			
180000615 Justice Reinvest Phase II	16.812	No Grant # per Dept.	142,566
Total passed through the Crime and Justice Institute			<u>142,566</u>
Total Second Chance Act Reentry Initiative			<u>142,566</u>
<b>Total United States Department of Justice:</b>			
			<b><u>733,187</u></b>
<b>Department Of Transportation</b>			
Passed through the Federal Aviation Administration			
Airport Improvement Program			
350000060 OJC NE Ramp & W T-Hanger Taxilanes	20.106	AIP 3-20-0062-028	140,802
350000036 12: OJC Ramp Grant	20.106	FAA Grant 0062-26	987,300
350000035 FAA Grant 109-24 - Rwy 4/22	20.106	No Grant # per Dept.	152,058
Total passed through the Federal Aviation Administration			<u>1,280,160</u>
Passed through the Kansas Department of Health and Environment			
Airport Improvement Program			
350000070 IXD DDesign & Construction of Mill and Overlay of Parallel Taxiway A and Connecting Taxiways	20.106	AIP 3-20-0109-026	298,530
Total passed through the Kansas Department of Health and Environment			<u>298,530</u>
Total Airport Improvement Program			<u>1,578,690</u>

The accompanying notes are an  
integral part of this schedule.

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended December 31, 2014  
(Continued)

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>CFDA</u>	<u>Grant Number</u>	<u>2014 Federal Expenditures</u>
Highway Planning and Construction Cluster ~			
Passed through the Kansas Department of Transportation			
Highway Planning and Construction			
210000113 CMAQ Upgrade to CNG at Nelson Plant and Vehicle CNG Conversion	20.205	46 N-0603-01	\$ 223,155
Total passed through the Kansas Department of Transportation			<u>223,155</u>
Total Highway Planning and Construction			<u>223,155</u>
Total Highway Planning and Construction Cluster			<u>223,155</u>
Federal Transit Cluster ~			
Passed through the Federal Transit Administration			
Federal Transit_Formula Grants			
335001554 13-FTA 5307	20.507	KS-90-X146	574,500
335001570 14-FTA 5307	20.507	KS-90-X150-00	1,344,224
335001660 2012 CMAQ: CNG Buses	20.507	1801	34,699
335001556 13-FTA 5307 Operating	20.507	KS-90-X144	239,422
335001547 12-FTA 5307	20.507	KS-90-X133-01	41,567
335001507 2001 FTA CMAQ Bus Grant	20.507	KS-95-X006	477,341
335001520 5309 Bus on Shoulder	20.507	KS-03-0018/KS-03-0047	1,320
Total passed through the Federal Transit Administration			<u>2,713,073</u>
Total Federal Transit_Formula Grants			<u>2,713,073</u>
Total Federal Transit Cluster			<u>2,713,073</u>
Transit Services Programs Cluster ~			
Passed through the Federal Transit Administration			
Job Access And Reverse Commute Program			
335001568 2012 Additional JARC Grant	20.516	1801	78,979
Total passed through the Federal Transit Administration			<u>78,979</u>
Total Job Access and Reverse Commute Program			<u>78,979</u>
Total Transit Services Programs Cluster			<u>78,979</u>
Highway Safety Cluster ~			
Passed through the Kansas Department of Transportation			
State and Community Highway Safety			
125000736 Special Traffic Enforce Program (STEP) KDOT	20.600	OP-1291-14	8,955
Total State and Community Safety			<u>8,955</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I			
125000740 FY14 Impaired Driving Deterrent Program	20.601	AL-9098-14	9,186
Total Alcohol Impaired Driving Countermeasures Incentive Grants I			<u>9,186</u>
Total passed through the Kansas Department of Transportation			<u>18,141</u>
Total Highway Safety Cluster			<u>18,141</u>
Passed through the Federal Transit Administration			
Surface Transportation _ Discretionary Grants for Capital Investment			
335001530 2010 FTA TIGER Grant (ARRA)	20.932	KS-78-0001-00	167,674
Total passed through the Federal Transit Administration			<u>167,674</u>
Total Surface Transportation_Discretionary Grants for Capital Investment			<u>167,674</u>
<b>Total Department of Transportation</b>			<b><u>4,779,712</u></b>
<b><u>National Endowment for the Humanities</u></b>			
Passed through the: American Library Association - Public Programs Office			
Promotion of the Humanities_Federal/State Partnership			
285000069 Dust, Drought and Dreams Gone Dry: A traveling exhibit and public programs for libraries about the Dust Bowl	45.129	No Grant # Per Dept.	1,200
Total passed through the American Library Association-Public Programs Office			<u>1,200</u>

The accompanying notes are an integral part of this schedule.

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended December 31, 2014  
(Continued)

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>CFDA</u>	<u>Grant Number</u>	<u>2014 Federal Expenditures</u>
Passed through the: Kansas Humanities Council			
Promotion of the Humanities_Federal/State Partnership			
285000067 2014 Kansas Town Hall Meeting Grant	45.129	214008MG	\$ 631
285000063 Kansas Humanities Council	45.129	213361SB	300
Total passed through the Kansas Humanities Council			<u>931</u>
Total Promotion of the Humanities_Federal/State Partnership			<u>2,131</u>
Passed through the Kansas State Library			
Grants to States			
285000066 2013 6 by 6 Activity Kits Grant	45.310	13-LSTA-JCL-6by6	1,158
Total passed through the Kansas State Library			<u>1,158</u>
Total Grants to States			<u>1,158</u>
<b>Total National Endowment for the Humanities</b>			<b><u>3,289</u></b>
<b><u>Environmental Protection Agency</u></b>			
Passed through the Kansas Department of Health & Environment			
Air Pollution Control Program Support			
330014470 FY2014 AIR QUALITY 105	66.001	No Grant # Per Dept.	36,155
330015470 2015 AIR QUALITY 105	66.001	No Grant # Per Dept.	14,737
Total passed through the Kansas Department of Health and Environment			<u>50,892</u>
Total Air Pollution Control Program Support			<u>50,892</u>
Passed through the Kansas Department of Health & Environment			
Capitalization Grants for Clean Water State Revolving Funds			
385000255 Loan Elm Loan	66458	C20 1920 02	30,684
385000256 Gardner Lake Loan	66.458	C20 1920-01	51,363
390000030 Loan Elm Loan	66.458	C20 1920 02	958,860
385000031 Gardner Lake Loan	66.458	C20 1920 01	23,788
Total passed through the Kansas Department of Health & Environment			<u>1,064,695</u>
Total Capitalization Grants for Clean Water State Revolving Funds			<u>1,064,695</u>
<b>Total Environment Protection Agency</b>			<b><u>1,115,587</u></b>
Passed Through: Kansas Housing Resources Corporation - WZN			
Weatherization Assistance for Low-Income Persons			
235122420 14: DOE	81.042	2014-DOE-14	68,988
235022216 12: DOE	81.042	2012-DOE-01	8,715
235122318 13: DOE	81.042	2013-DOE-14	96,054
Total passed through the Kansas Housing Resources Corporation - WZN			<u>173,757</u>
Total Weatherization Assistance for Low-Income Persons			<u>173,757</u>
<b>Total Department of Energy</b>			<b><u>173,757</u></b>
<b><u>Department Of Health And Human Services</u></b>			
Aging Cluster ~			
Passed through the Kansas Department on Aging			
Nutrition Services Incentive Program			
235134502 2015: C2 Home Meals	93.053	#15-11-1C(2)	13,618
235134501 2015: C1Congregate Meals	93.053	#15-11-1C(1)	6,515
235134402 2014: Home Delivered Meal Program	93.053	#14-11-6C(2)	85,990
235134401 2014: Congregate Meal Program	93.053	#14-11-5C(1)	45,666
Total Nutrition Services Incentive Program			<u>151,789</u>
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers			
235133503 2015: IIIB Legal Services	93.044	#15-11-1B	5,511
235133402 2014 Access: Services	93.044	14-11-3B	124,839
235133504 2015: IIIB Community Services	93.044	#15-11-1B	8,328

The accompanying notes are an integral part of this schedule.

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended December 31, 2014  
(Continued)

<b>Federal Grantor / Pass-Through Grantor / Program Title</b>			<b>CFDA</b>	<b>Grant Number</b>	<b>2014 Federal Expenditures</b>
235131401	2014: OAA Aging Administration		93.044	#14-11-4A	\$ 82,654
235131501	2015: Aging Administration		93.044	#15-11-1A	13,680
235132403	2014: III-B In-Home Services		93.044	14-11-3B	77,102
235133502	2015: III-B Access Services		93.044	#15-11-1B	39,380
235132503	2015: IIIB In-Home Services		93.044	15-11-1B	14,812
235133404	2014: III-B Community Services		93.044	14-11-3B	31,221
235133403	2014: III-B Legal Services		93.044	14-11-3B	26,776
Total Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers					<u>424,303</u>
Special Programs for the Aging_Title III, Part C_Nutrition Services					
235134402	2014: Home Delivered Meal Program		93.045	#14-11-6C(2)	130,464
235134501	2015: C1Congregate Meals		93.045	#15-11-1C(1)	103,001
235134502	2015: C2 Home Meals		93.045	#15-11-1C(2)	187,347
235134401	2014: Congregate Meal Program		93.045	#14-11-5C(1)	273,118
Total Special Programs for the Aging_Title III, Part C_Nutrition Services					<u>693,930</u>
Total passed through the Kansas Department of Aging					<u>1,270,022</u>
Total Aging Cluster					<u>1,270,022</u>
CCDF Cluster-					
Passed through the Kansas Department of Health and Environment, STE 570					
Child Care and Development Block Grant					
330015442	2015 Child Care Licensing Program		93.575	2643450D	149,236
330014442	2014 CHILD CARE LICENSING (#18)		93.575	CCL #18	182,242
Total passed through the Kansas Department of Health and Environment, STE 570					<u>331,478</u>
Total Child Care and Development Block Grant					<u>331,478</u>
Total CCDF Cluster					<u>331,478</u>
Health Centers Cluster-					
Passed through the Kansas Department of SRS, SAPTR					
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)					
315001448	FY 14 PMHC - Block Grant Funds		93.224	MHCC FY14	118,688
Total passed through the Kansas Department of SRS, SAPTR					<u>118,688</u>
Passed through the Kansas Dept. for Aging and Disability Services					
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)					
315001464	SFY15 PCMHC Agreement - Block Funds		93.224	MHCC FY15	142,029
Total passed through the Kansas Department for Aging and Disability Services					<u>142,029</u>
Total Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)					<u>260,717</u>
Total Health Centers Cluster					<u>260,717</u>
Medicaid Cluster-					
Passed through the Kansas Department of Aging and Disability Services					
Medical Assistance Program					
305000518	2014 CDDO Administration Federal Portion		93.778	CDDO-KDADS-066-2014	437,118
305000520	2015 CDDO Administration Federal Allocation		93.778	CDDO-KDADS-066-2015	141,512
Total passed through the Kansas Department of Aging and Disability Services					<u>578,630</u>
Passed through the Kansas Department of Health and Environment (Division of Health Care Finance)					
Medical Assistance Program					
330014135	2014 Kansas Childrens Service League(State)		93.778	No Grant # per Dept.	101,500
Total passed through the Kansas Department of Health and Environment (Division of Health Care Finance)					<u>101,500</u>

The accompanying notes are an  
integral part of this schedule.

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended December 31, 2014  
(Continued)

<b>Federal Grantor / Pass-Through Grantor / Program Title</b>	<b>CFDA</b>	<b>Grant Number</b>	<b>2014 Federal Expenditures</b>
Passed through the Kansas Department of Health and Environment, STE 570			
Medical Assistance Program			
330015434    2014/2015 Teen Pregnancy Targeted Case Management	93.778	2642043-FED / 2640650-ST	\$ 436
330014434    2014 TCM	93.778	2642043-FED / 2640650-ST	<u>76,511</u>
Total passed through the Kansas Department of Health and Environment, STE 570			<u>76,947</u>
Total Medical Assistance Program			<u>757,077</u>
Total Medicaid Cluster			<u>757,077</u>
Passed through the Kansas Department of Health & Environment			
Grants to States to Support Oral Health Workforce Activities			
330012443    2012 KANSAS EXTENDED CARE PERMIT EXPANSION GRANT	93.236	Not Grant # per Dept.	<u>1,913</u>
Total passed through the Kansas Department of Health & Environment			<u>1,913</u>
Total grants to States to Support Oral Health Workforce Activities			<u>1,913</u>
Passed through the Kansas Associate for the Medically Underserved, Inc			
Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Marketplaces			
235133409    2014: KAMU Navigator Agreement	93.332	1 NAVCA130029-01-00	<u>7,544</u>
Total passed through the Kansas Associate for the Medically Underserved, Inc			<u>7,544</u>
Total Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Marketplaces			<u>7,544</u>
Passed through the Kansas Department of Health & Environment - BT			
Public Health Emergency Preparedness			
330014404    2014 Public Health Emergency Preparedness	93.069	Not Grant # per Dept.	227,112
330014405    2014 Cities Readiness Initiative	93.069	Not Grant # per Dept.	118,182
330015405    2015 Cities Readiness Initiative/CDC	93.069	Not Grant # per Dept.	66,313
330015404    2015 Public Health Emergency Preparedness	93.069	264678R	<u>166,392</u>
Total passed through the Kansas Department of Health and Environment - BT			<u>577,999</u>
Total Public Health Emergency Preparedness			<u>577,999</u>
Passed through the Kansas Department of Health and Environment, STE 570			
Affordable Care Act (ACA) Personal Responsibility Education Program			
330014433    2014 PREP	93.092	PREP #24	77,871
330015433    2015 PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.092	264952D	<u>64,835</u>
Total Affordable Care Act (ACA) Personal Responsibility Education Program			<u>142,706</u>
Assistance Programs for Chronic Disease Prevention and Control			
330015435    2015 CHRONIC DISEASE SELF MANAGEMENT PLAN	93.945	264277G	294
330014435    2014 CHRONIC DISEASE RISK REDUCTION	93.945	264434HD4	<u>11,506</u>
Total Assistance Programs for Chronic Disease Prevention and Control			<u>11,800</u>
Family Planning_Services			
330015436    2015 FAMILY PLANNING CATEGORICAL	93.217	264FP15	142,894
330014436    2014 FAMILY PLANNING CATEGORICAL (05)	93.217	FAMILY PLAN 05	7,493
330014436    2014 FAMILY PLANNING CATEGORICAL (05)	93.217	FAMILY PLAN 06	<u>198,678</u>
Total Family Planning_Services			<u>349,065</u>
Immunization Cooperative Agreements			
330014444    2014 IMMUNIZATION ACTION PLAN (34)	93.268	IAP 34	7,294
330015444    2015 IMMUNIZATION ACTION PLAN	93.268	264315G3OP	<u>16,188</u>
Total Immunization Cooperative Agreements			<u>23,482</u>
Maternal and Child Health Services Block Grant to the States			
330015441    2015 MATERNAL & CHILD HEALTH	93.994	Multiple	87,467
330014441    2014 MATERNAL & CHILD HEALTH (17)	93.994	264329F, 264329G, 264334F, 264334G	<u>127,503</u>
Total Maternal and Child Health Services Block Grant to the States			<u>214,970</u>

The accompanying notes are an  
integral part of this schedule.

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended December 31, 2014  
(Continued)

<b>Federal Grantor / Pass-Through Grantor / Program Title</b>	<b>CFDA</b>	<b>Grant Number</b>	<b>2014 Federal Expenditures</b>
Preventive Health and Health Services Block Grant			
330014435    2014 CHRONIC DISEASE RISK REDUCTION	93.991	264434HD4	\$ 15,740
Total Preventive Health and Health Services Block Grant			<u>15,740</u>
Total passed through the Kansas Department of Health and Environment, STE 570			<u>757,763</u>
Passed through the Kansas Department of Social and Rehabilitation Services, AAPS			
Block Grants for Prevention and Treatment of Substance Abuse			
315001444    RPC AAPS GRANT FY14	93.959	RPC-DBHS-47164-2014	143,217
Total block Grants for Prevention and Treatment of Substance Abuse			<u>143,217</u>
Medicare Enrollment Assistance Program			
315001441    Senior Health Insurance Counseling for Kansas (SHICK)	93.071	HHS SHICK AWARD	2,235
Total Medicare Enrollment Assistance Program			<u>2,235</u>
Total passed through the Kansas Department of Social and Rehabilitation Services, AAPS			<u>145,452</u>
Passed through the Kansas Department on Aging			
National Family Caregiver Support, Title III, Part E			
235133507    2015: III-E Information	93.052	#15-11-1E	209
235133406    2014: III-E Assistance	93.052	#14-11-3E	29,620
235133508    2015: III-E Counseling	93.052	#15-11-1E	1,200
235133506    2015: III-E Assistance	93.052	#15-11-1E	7,596
235133407    2014: III-E Information	93.052	14-11-3E	1,870
235132509    2015: III-E Supplemental Services	93.052	15-11-1E	8,068
235132504    2015 III-E Respite Care for caregivers	93.052	#15-11-1E	6,381
235132409    2014: III-E Supplemental Services	93.052	14-11-3E	35,087
235132404    2014: III-E Respite Care	93.052	14-11-3E	43,857
235133408    2014: III-E Counseling	93.052	14-11-3E	1,650
			<u>135,538</u>
Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services			
235133405    2014: III-D Health Promotions	93.043	14-11-4D	17,023
235133505    2015: IIID Health Promotions	93.043	#15-11-1D	2,943
Total Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services			<u>19,966</u>
Total passed through the Kansas Department on Aging			<u>155,504</u>
Passed through the Kansas Department for Aging and Disability Services			
Block Grants for Prevention and Treatment of Substance Abuse			
315001462    KDADS-RPC-JCMHC-47164-2015	93.959	3B08T1010020	95,339
Total passed through the Kansas Department for Aging and Disability Services			<u>95,339</u>
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>95,339</u>
Passed through the Kansas Housing Resources Corporation - WZN			
Low-Income Home Energy Assistance			
235122419    14: LIEAP	93.568	2014-LIEAP-14	80,465
235122307    13: LIEAP	93.568	2013-LIEAP-14	132,854
Total Passed through the Kansas Housing Resources Corporation - WZN			<u>213,319</u>
Total Low-Income Home Energy Assistance			<u>213,319</u>
Passed through the Substance Abuse and Mental Health Services Administration SAMHSA			
Substance Abuse and Mental Health Services_Projects of Regional and National Significance			
315001445    Kansas Youth Suicide Prevention 2013-2014	93.243	1U79SM060434-01	6,017
Total passed through the Substance and Abuse and Mental Health Services Administrations SAMHSA			<u>6,017</u>
Total Substance Abuse and Mental Health Services_Projects of Regional and National Significance			<u>6,017</u>
<b>Total Department of Health and Human Services</b>			<b><u>4,580,144</u></b>

The accompanying notes are an  
integral part of this schedule.

**JOHNSON COUNTY, KANSAS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2014  
(Continued)

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>CFDA</u>	<u>Grant Number</u>	<u>2014 Federal Expenditures</u>
<b>Department of Homeland Security</b>			
Passed through the Kansas Division of Emergency Management			
Citizens-Community Resilience Innovation Challenge			
250000015	97.053	2538-CR05	\$ 5,982
Total Citizens-Community Resilience Innovation Challenge			<u>5,982</u>
Emergency Management Performance Grants			
250000024	97.042	2013 EMPG Grant	2,877
250000025	97.042	2014 EMPG	92,552
Total Emergency Management Performance Grants			<u>95,429</u>
Total Passed through the Kansas Division of Emergency Management			<u>101,411</u>
Passed through the United States Housing And Urban Development			
Disaster Housing Assistance Grant			
235021802	97.109	235210802	1,622
Total passed through the United States Housing And Urban Development			<u>1,622</u>
Total Disaster Housing Assistance Grant			<u>1,622</u>
<b>Total Department of Homeland Security</b>			<b><u>103,033</u></b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ <u>24,274,055</u></b>

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, 2014

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### 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, 2014:

<u>Grant Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Community Development Block Grants/Entitlement Grants	14.218	\$ 775,674
Emergency Solutions Grant	14.231	25,383
Shelter Plus Care	14.238	49,811
Home Investment Partnerships	14.239	377,978
Edward Byrne memorial Justice Assistance Grant	16.738	119,396
Surface Transportation Discretionary Grant for Capital Investment	20.932	167,674
Medical Assistance Program	93.778	100,485

### 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, 2014:

**JOHNSON COUNTY, KANSAS**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2014

**Note 5. Weatherization Assistance (Continued)**

Department of Energy (DOE) 2012

	Actual Fiscal Year 2012	Actual Fiscal Year 2013	Actual Fiscal Year 2014	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	3,143	36,008	32,666	(3,342)
Program Support	6,304	10,740	1,050	18,094	16,925	(1,169)
Labor	19,516	17,055	--	36,571	36,899	328
Liability Insurance	--	--	--	--	--	--
Training	--	--	--	--	--	--
Health & Safety	2,107	1,289	4,522	7,918	12,101	4,183
Audit	--	--	--	--	--	--
Total Expenditures	\$ 49,707	\$ 51,124	\$ 8,715	\$ 109,546	\$ 109,546	\$ --

Department of Energy (DOE) 2013

	Actual Fiscal Year 2013	Actual Fiscal Year 2014	Total	Budget	Favorable/ (Unfavorable) Variance
Revenue:					
Grant	\$ 6,623	\$ 141,813	\$ 148,436	\$ 148,436	\$ --
Expenditures:					
Administration	\$ 12,914	\$ 3,486	\$ 16,400	\$ 15,668	\$ (732)
Materials	12,773	30,906	43,679	45,856	2,177
Program Support	10,808	6,668	17,476	13,358	(4,118)
Labor	14,329	38,452	52,781	54,964	2,183
Liability Insurance	--	--	--	--	--
Training	--	3,140	3,140	8,500	5,360
Health & Safety	1,558	13,402	14,960	10,090	(4,870)
Audit	--	--	--	--	--
Total Expenditures	\$ 52,382	\$ 96,054	\$ 148,436	\$ 148,436	\$ --

**JOHNSON COUNTY, KANSAS**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2014

**Note 5. Weatherization Assistance (Continued)**

Department of Energy (DOE) 2014

	<u>Actuals</u>	<u>Budget</u>
Revenue:		
Grant	<u>\$ 44,362</u>	<u>\$ 164,820</u>
Expenditures:		
Administration	\$ 17,136	\$ 17,824
Materials	18,237	40,442
Program Support	9,924	25,458
Labor	16,657	44,963
Liability Insurance	--	--
Training	837	17,249
Health & Safety	6,197	18,884
Audit	--	--
Total Expenditures	<u>\$ 68,988</u>	<u>\$ 164,820</u>

Low Income Eligible Assistance Program (LIEAP) 2013

	<u>Actual Fiscal Year 2013</u>	<u>Actual Fiscal Year 2014</u>	<u>Total</u>	<u>Budget</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenue:					
Grant	<u>\$ 48,046</u>	<u>\$ 130,059</u>	<u>\$ 178,105</u>	<u>\$ 398,502</u>	<u>\$ (220,397)</u>
Expenditures:					
Administration	\$ 9,963	\$ 677	\$ 10,640	\$ 19,925	\$ 9,285
Materials	7,726	38,946	46,672	139,169	92,497
Program Support	14,289	30,802	45,091	55,046	9,955
Labor	9,194	47,355	56,549	169,662	113,113
Liability Insurance	4,296	4,717	9,013	2,000	(7,013)
Training	-	-	-	-	-
Health & Safety	158	10,357	10,515	12,700	2,185
Audit	-	-	-	-	-
Total Expenditures	<u>\$ 45,626</u>	<u>\$ 132,854</u>	<u>\$ 178,480</u>	<u>\$ 398,502</u>	<u>\$ 220,022</u>

**JOHNSON COUNTY, KANSAS**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended December 31, 2014

**Note 5. Weatherization Assistance (Continued)**

Low Income Eligible Assistance Program (LIEAP) 2014

	<u>Actuals</u>	<u>Budget</u>
Revenue:		
Grant	<u>\$ 41,705</u>	<u>\$ 427,371</u>
Expenditures:		
Administration	\$ 21,838	\$ 22,493
Materials	13,057	153,400
Program Support	22,820	69,888
Labor	13,910	164,412
Liability Insurance	5,000	5,000
Training	-	-
Health & Safety	3,840	12,178
Audit	-	-
Total Expenditures	<u>\$ 80,465</u>	<u>\$ 427,371</u>

**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, 2014.