

JOHNSON COUNTY, KANSAS

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2015

WITH

INDEPENDENT AUDITOR'S REPORT



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JOHNSON COUNTY, KANSAS

SINGLE AUDIT REPORT

Year Ended December 31, 2015

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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, 2015, 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 22, 2016.

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 22, 2016
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 THE UNIFORM GUIDANCE

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 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, 2015. 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 Park and Recreation District, a component unit of Johnson County, which received \$84,205 in federal awards which are not included in the schedule during the year ended December 31, 2015. Our audit described below, did not include the operations of the Johnson County Park and Recreation District because the District elected to perform a separate audit and the amount of federal awards was below the \$750,000 threshold in accordance with the Uniform Guidance.

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 the County's 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's 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, 2015.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questions costs as items 2015-001 and 2015-002. 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 the Uniform Guidance, 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 2015-001 and 2015-002 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 the Uniform Guidance. 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, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 22, 2016, 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. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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

June 22, 2016
Wichita, Kansas

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2015

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

Any audit findings disclosed that are required to be reported in accordance with section 516(a) of the Uniform Guidance

 X Yes _____ No

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

<u>CFDA Number</u>	<u>NAME OF FEDERAL PROGRAM</u>	<u>Opinion</u>
14.239	HOME Investment Partnerships Program	Unmodified
20.106	Airport Improvement Program	Unmodified
20.507	Federal Transit – Formula Grants	Unmodified
93.044, 93.045, 93.053	Aging Cluster	Unmodified
93.217	Family Planning - Services	Unmodified

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2015
(Continued)

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

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

\$ 854,428

Auditee qualified as low-risk auditee?

X Yes No

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2015
(Continued)

SECTION II – FINANCIAL STATEMENT FINDINGS

None were reported.

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2015
(Continued)

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2015-001 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 program income was not properly calculated due to inaccurate client information entered into the billing software.

Criteria: Per 42 CFR 59.5(a), the family planning project will provide that charges for services will be made 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: None noted.

Context: Of the 60 patients tested, 3 patients had their fees incorrectly determined.

The sample size was determined based upon guidelines provided by the AICPA which was not a statistically valid sample.

Cause: Patient income and family size were inaccurately entered into the billing software.

Effect: Inaccurate patient information entered into the billing software could result in patients being billed inaccurate fees.

Recommendations: We recommend the County reviews patient information entered into the billing software to verify that the data being entered is correct, ensuring the patient is charged appropriately.

Management's Response (unaudited): JCDHE 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, 5% indicated that information that the client filled out was incorrectly input into the database, resulting in the incorrect amount being charged to the client.

Once notified of this finding, the following actions are being implemented to insure that clients are charged the correct amount for services received. 100% of the client profiles will be checked for accuracy by the compliance team. Errors found will be noted and sent to the front desk supervisor for correction into the database.

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2015
(Continued)

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

Finding 2015-002 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: Salaries of grant personnel were not being allocated to the grant according to the written policies for the health department.

Criteria: Per 2 CFR 200.430(a)(1), costs of compensation are allowable to the extent that they are reasonable for the services rendered and conforms to the established written policy of the non-Federal entity.

Questioned Costs: None noted.

Context: Of the 17 salaried personnel's wages tested, none were allocated according to the written policies. We tested 8 hourly employees and their wages were allocated according to the existing policies.

The sample size was determined based upon guidelines provided by the AICPA which was not a statistically valid sample.

Cause: Existing policies were not updated because grant management was of the understanding the County was going to establish county-wide policies for the allocation of wages and salaries.

Effect: Wage and salary expenditures could be inaccurately allocated between grants.

Recommendations: We recommend policies be established for allocating wage and salary expenditures between grants. Employees should be educated on these policies and the consequences of not following the policies.

Management's Response (unaudited): JCDHE was found non-compliant with following written departmental policy regarding accurately documenting allocation of exempt staff wages. This was found during the most recent audit of our Family Planning Grant, passed through by the Kansas Department of Health and Environment. One of the requirements in the Grant is to ensure that staff being paid from the grant have accurate amounts expensed to the grant for services they perform. The department does use time and effort reporting of those amounts and checks them against a pre-determined amount based upon estimated time being spent. Those amounts are monitored by the Accounting team.

To insure that time and effort reporting is done correctly and on time, accounting will keep records of time and effort reporting done in a spreadsheet to insure the reports are done in accordance with Grant policy. The 2016 departmental policy has been changed to reflect the documentation will be done semi-annually instead of quarterly. Adjustments will be made at the end of the grant period to reconcile with the actual distribution that should have been made during the grant cycle. The Director of Business Operations will document on the individual employee's tracking spreadsheets the actual amounts charged versus the planned distribution according to the spreadsheet forms on a semi-annual basis. At the end of the grant cycle if distributions need to be corrected the amount will be adjusted accordingly.

JOHNSON COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2015

Federal Grantor / Pass-Through Grantor / Program Title	CFDA	Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
US Department of Agriculture				
Child Nutrition Cluster				
National School Lunch Program				
Passed through Kansas State Department of Education				
255001548 15 School Lunch Program	10.555	X0620	\$ --	\$ 30,748
255001648 16 School Lunch Program	10.555	X0620	--	38,356
Total passed through Kansas State Department of Education			--	69,104
Total National School Lunch Program			--	69,104
Total Child Nutrition Cluster			--	69,104
Special Supplemental Nutrition Program for Women, Infants, and Children Program				
Passed through Kansas Department of Health and Environment				
330014450 14 WIC	10.557	No Grant # per Dept.	--	55,533
330015450 15 WIC	10.557	No Grant # per Dept.	--	898,999
330015451 15 Breastfeeding Peer Counselor	10.557	No Grant # per Dept.	--	19,044
330016450 16 WIC	10.557	No Grant # per Dept.	--	253,869
330016451 16 Breastfeeding Peer Counselor	10.557	No Grant # per Dept.	--	5,207
Total passed through Kansas Department of Health and Environment			--	1,232,652
Total Special Supplemental Nutrition Program for Women, Infants, and Children Program			--	1,232,652
Total Department of Agriculture			--	1,301,756
Department of Housing and Urban Development				
Community Development Block Grants/Entitlement Grants Program				
Passed through City of Overland Park				
235122418 14 City of Overland Park MHR	14.218	No Grant # per Dept.	--	62,584
235122522 15 City of Overland Park, MHR	14.218	No Grant # Per Dept.	--	21,044
Total passed through City of Overland Park			--	83,628
Passed through City of Shawnee				
235122422 14 City of Shawnee MHR	14.218	No Grant # per Dept.	--	18,623
235122519 15 City of Shawnee MHR	14.218	No Grant # per Dept.	--	9,080
Total passed through City of Shawnee			--	27,703
Directly Received				
235055103 12 Community Development Block Grant	14.218	B-12-UC-20-0001	31,174	31,174
235055105 13 Community Development Block Grant	14.218	B-13-UC-20-0001	118,720	212,758
235055107 14 Community Development Block Grant	14.218	B-14-UC-20-0001	279,778	356,449
235055108 15 Community Development Block Grant	14.218	B-15-UC-20-0001	651,513	651,513
Total directly received			1,081,185	1,251,894
Total Community Development Block Grants/Entitlement Grants Program			1,081,185	1,363,225
Emergency Solutions Grant Program				
Passed through Kansas Housing Resources Corp				
235055106 13 Emergency Solutions Grant	14.231	ESG FFY 13	49,169	50,298
235055109 15 Emergency Solutions Grant	14.231	ESG FFY 15	13,755	14,146
Total passed through Kansas Housing Resources Corp			62,924	64,444
Total Emergency Solutions Grant Program			62,924	64,444
Home Investment Partnerships Program				
Directly Received				
235022117 11 HOME Non-Entitlement	14.239	M-11-DC-200-406	--	2,587
235022121 11 HOME City of Overland Park	14.239	M-11-DC-20-0406	--	562
235022218 12 HOME Non-Entitlement	14.239	M-12-DC-200-206	--	231
235022219 12 HOME City of Overland Park	14.239	M-12-DC-200-206	--	1,652
235022220 12 HOME City of Shawnee	14.239	M-12-DC-200-206	--	5,599
235022221 12 HOME City of Olathe	14.239	M-12-DC-200-206	--	46,492
235022223 12 HOME CHDO Project (CR)	14.239	M-12-DC-200-206	8,900	8,900
235122312 13 HOME Non-Entitlement	14.239	M-13-DC-200-406	--	59,611
235122313 13 HOME City of Overland Park	14.239	M-13-DC-200-406	--	159,857
235122314 13 HOME City of Shawnee	14.239	M-13-DC-200-406	--	312
235122315 13 HOME City of Olathe	14.239	M-13-DC-200-406	--	104,259
235122316 13 HOME CHDO Admin (CO)	14.239	M-13-DC-200-406	--	14,189
235122317 13 HOME CHDO Project (CR)	14.239	M-13-DC-200-406	3,993	3,993
235122404 14 HOME Administration	14.239	M-14-DC-20-0206	--	13,278
235122412 14 HOME Non-Entitlement	14.239	M-14-DC-20-0206	--	148,160
235122413 14 HOME City of Overland Park	14.239	M-14-DC-20-0206	--	59,001
235122414 14 HOME City of Shawnee	14.239	M-14-DC-20-0206	--	3,692
235122415 14 HOME City of Olathe	14.239	M-14-DC-20-0206	--	8,516
235122416 14 HOME CHDO (CR)	14.239	M-14-DC-20-0206	38,780	38,780
235122417 14 HOME CHDO (CO)	14.239	M-14-DC-20-0206	16,835	16,835
235122508 15 HOME Administration	14.239	M-15-DC-20-0206	--	9,881
235122509 15 CHDO CR	14.239	M-15-DC-20-0206	58,989	58,989

JOHNSON COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2015
(Continued)

Federal Grantor / Pass-Through Grantor / Program Title	CFDA	Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
Home Investment Partnerships Program (continued)				
Directly Received				
235122516 2008 CHDO Reserve	14.239	No Grant # per Dept.	\$ 119,429	\$ 119,429
Total directly received			246,926	884,805
Total Home Investment Partnerships Program			246,926	884,805
Continuum of Care Program				
Directly Received				
235122321 13 SPC Save, Inc. (H)	14.267	KS0068L7PO51303	16,328	16,328
235122322 13 SPC Save, Inc. (CH)	14.267	KS0067L7PO51303	3,198	3,198
235122520 15 Save, Inc. Administration - Chronic Homeless	14.267	KS0067LP051202	1,053	1,053
235122521 15 Save, Inc., Administration - Homeless	14.267	KS0067LP051202	5,585	5,585
315001459 14 SPC Homeless Supp Housing	14.267	KS0050L&P051304	--	8,105
315001469 13 COC SPC - Samaritan Bonus	14.267	KS0027L7P051301	--	6,311
315001470 13 COC SPC - Secondary	14.267	KS0025L7P051301	--	23,169
315001478 15 SPC Homeless Supp Housing	14.267	KS-505-REN	--	104,286
315001489 15 SPC Samaritan Bonus	14.267	KS0027L7P051402	--	746
315001490 15 SPC Secondary	14.267	KS0025L7P051402	--	2,031
Total directly received			26,164	170,812
Total Continuum of Care Program			26,164	170,812
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers Program				
Directly Received				
235121401 14 HCV Administration	14.871	KS162VO	--	5,686
235121502 15 HCV Administration	14.871	KS162VO	--	827,591
235121602 16 HCV Administration	14.871	KS162VO	--	2,964
235123501 15 HCV Rental Assistance	14.871	KS162VO	--	8,918,166
Total directly received			--	9,754,407
Total Section 8 Housing Choice Vouchers Program			--	9,754,407
Total Housing Voucher Cluster			--	9,754,407
Family Self-Sufficiency Program				
Directly Received				
235000040 02 FSS Account	14.896	No Grant # per Dept.	--	89,699
235021902 09 FSS Administration	14.896	No Grant # per Dept.	--	259
235121501 15 HCV FSS Coordinator	14.896	14FSS7APHKS162	--	61,950
Total directly received			--	151,908
Total Family Self-Sufficiency Program			--	151,908
Total Department of Housing and Urban Development			1,417,199	12,389,601
Department of Justice				
Juvenile Justice and Delinquency Prevention Allocation to States Program				
Passed through Kansas Department of Corrections, Juvenile Services				
255001574 15 Title II Formula	16.540	OJJ-15-41-01	--	41,939
Total passed through Juvenile Justice and Delinquency Prevention Allocation to States Program			--	41,939
Total Juvenile Justice and Delinquency Prevention Allocation to States Program			--	41,939
Crime Victim Assistance Program				
Passed through Kansas Office of the Governor				
120000064 15 VOCA	16.575	15-VOCA-19	--	23,109
120000066 16 VOCA	16.575	15-VA-GA-0027	--	8,126
Total passed through Kansas Office of the Governor			--	31,235
Passed through United States Secret Service				
120000053 DOJ Equitable Sharing Program	16.575	KS046015A	--	4,488
Total passed through United States Secret Service			--	4,488
Total Crime Victim Assistance Program			--	35,723
Crime Victim Assistance/Discretionary Grants Program				
Passed through NAVAA				
120000065 15 NCVRW CAP	16.582	13-VF-GX-K005	--	1,164
Total passed through NAVAA			--	1,164
Total Crime Victim Assistance/Discretionary Grants Program			--	1,164
Violence Against Women Formula Grants Program				
Passed through Kansas Office of the Governor				
260015012 VAWA 15	16.588	15-VAWA-10	--	42,233
Total passed through Kansas Office of the Governor			--	42,233
Total Violence Against Women Formula Grants Program			--	42,233

JOHNSON COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2015
(Continued)

Federal Grantor / Pass-Through Grantor / Program Title	CFDA	Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
Edward Byrne Memorial Justice Assistance Grant Program				
Passed through Office of Justice Programs				
125000726 13 Edward Byrne Memorial	16.738	13-DJ-BX-0814	\$ 44,342	\$ 44,342
125000742 14 Edward Byrne Memorial	16.738	14-DJ-BX-0907	69,065	69,065
Total passed through Office of Justice Programs			113,407	113,407
Total Edward Byrne Memorial Justice Assistance Grant Program			113,407	113,407
DNA Backlog Reduction Program				
Passed through National Institute of Justice				
125000732 FY13 DNA Backlog Reduction Program	16.741	13-DN-BX-0007	--	148,924
125000748 FY14 DNA Backlog Reduction Program	16.741	14-DN-BX-0104	--	117,756
Total passed through National Institute of Justice			--	266,680
Total DNA Backlog Reduction Program			--	266,680
Paul Coverdell Forensic Sciences Improvement Grant Program				
Passed through Kansas Criminal Justice Coordinating Council				
125000753 FY15 Paul Coverdell National Forensic Science Improvement Act	16.742	15-NFSIA-01	--	15,999
Total passed through Kansas Criminal Justice Coordinating Council			--	15,999
Program Subtotal:			--	15,999
Criminal and Juvenile Justice and Mental Health Collaboration Program				
Directly Received				
315001452 DOJ Justice & Mental Health Collaboration Program	16.745	13-MO-BX-0010	--	85,626
Directly Received Subtotal:			--	85,626
Total Paul Coverdell Forensic Sciences Improvement Grant Program			--	85,626
Second Chance Act Reentry Initiative Program				
Passed through Crime & Justice Institute				
180000615 Justice Reinvest Phase II	16.812	No Grant # per Dept.	--	42,706
Total passed through Crime & Justice Institute			--	42,706
Total Second Chance Act Reentry Initiative Program			--	42,706
Total Department of Justice			--	645,477
Department of Labor				
Employment Service Cluster				
Employment Service/Wagner-Peyser Funded Activities Program				
Passed through Kansas Department of Commerce and Housing - KAMP				
350000522 Kansas Disability Employment Initiative - Project Search	17.207	MI-26456-14-60-A-20	--	65,350
Total passed through Kansas Department of Commerce and Housing - KAMP			--	65,350
Total Employment Service/Wagner-Peyser Funded Activities Program			--	65,350
Total Employment Service Cluster			--	65,350
Total Department of Labor			113,407	65,350
Department of Transportation				
Airport Improvement Program				
Passed through Federal Aviation Administration				
350000036 12 OJC Ramp Grant	20.106	FAA Grant 0062-26	--	178,752
350000070 IXD Design & Construction of Mill and Overlay of Parallel Taxiway A and Connecting Taxiways	20.106	AIP 3-20-0109-026	--	3,545,539
Total passed through Federal Aviation Administration			--	3,724,291
Total Airport Improvement Program			--	3,724,291
Highway Planning and Construction Cluster				
Highway Planning and Construction Program				
Passed through Kansas Department of Transportation				
210000113 CMAQ Upgrade to CNG at Nelson Plant and Vehicle CNG Conversion	20.205	46 N-0603-01	--	9,120
Total passed through Kansas Department of Transportation			--	9,120
Total Highway Planning and Construction Program			--	9,120
Total Highway Planning and Construction Cluster			--	9,120
Federal Transit Cluster				
Federal Transit Capital Investment Grants Program				
Passed through Federal Transit Administration				
335001520 5309 Bus on Shoulder	20.500	KS-03-0018/KS-03-0047	--	864,284
Total passed through Federal Transit Administration			--	864,284
Total Federal Transit Capital Investment Grants Program			--	864,284
Federal Transit Formula Grants Program				
Passed through Federal Transit Administration				
335000508 04 AVL Grant	20.507	KS-90-AVL	--	18,440
335001542 STP Bus Grant	20.507	KS-95-X007-00	--	285,000
335001547 12 FTA 5307	20.507	KS-95-X133-00	--	42,704
335001556 13 FTA 5307 Operating	20.507	KS-90-X144-00	--	82,662
335001570 14 FTA 5307	20.507	KS-90-X150-00	--	1,579,771

The accompanying notes are an integral part of this schedule

JOHNSON COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2015
(Continued)

Federal Grantor / Pass-Through Grantor / Program Title	CFDA	Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
Federal Transit Formula Grants Program (continued)				
Passed through Federal Transit Administration				
335001577 15 FTA 5307	20.507	KS-90-X156-00	\$ --	\$ 472,753
335001660 12 CMAQ: CNG Buses	20.507	KS-95-X011-00	--	219,757
Total passed through Federal Transit Administration			--	2,701,087
Total Federal Transit Formula Grants Program			--	2,701,087
Total Federal Transit Cluster			--	3,565,371
Formula Grants for Rural Areas Program				
Passed through Kansas Department of Transportation				
335001575 14-15 5311 Grant	20.509	PT-0799-35	--	68,599
335001585 15-16 5311 Grant	20.509	No Grant # Per Dept	--	22,678
Total passed through Kansas Department of Transportation			--	91,277
Total Formula Grants for Rural Areas Program			--	91,277
Highway Safety Cluster				
State and Community Highway Safety Program				
Passed through Kansas Department of Transportation				
125000754 15 KDOT STEP	20.600	PT-1291-15	--	16,139
Total Passed through Kansas Department of Transportation			--	16,139
Total State and Community Highway Safety Program			--	16,139
National Priority Safety Programs				
Passed through Kansas Department of Transportation				
125000750 15 Impaired Driving Deterrence Program	20.616	AL-9098-15	--	9,378
Total passed through Kansas Department of Transportation			--	9,378
Total National Priority Safety Programs			--	9,378
Total Highway Safety Cluster			--	25,517
Total Department of Transportation			--	7,415,576
National Endowment for the Humanities				
Promotion of the Humanities Federal/State Partnership Program				
Passed through Kansas Humanities Council				
285000067 14 Kansas Town Hall Meeting Grant	45.129	214008MG	--	1,281
Total passed through Kansas Humanities Council			--	1,281
Total Promotion of the Humanities Federal/State Partnership Program			--	1,281
Total National Endowment for the Humanities			--	1,281
Institute of Museum and Library Services				
Grants to States Program				
Passed through Kansas State Library				
285000066 13 6 by 6 Activity Kits Grant	45.310	14-6by6-JoCo-1	--	2,833
Total passed through Kansas State Library			--	2,833
Total Grants to States Program			--	2,833
Total Institute of Museum and Library Services			--	2,833
Environmental Protection Agency				
Air Pollution Control Program Support Program				
Passed through Kansas Department of Health and Environment				
330015470 15 AIR QUALITY 105	66.001	No Grant # Per Dept.	--	53,761
330016470 15 Air Quality 105	66.001	No Grant # Per Dept.	--	10,964
Total passed through Kansas Department of Health and Environment			--	64,725
Total Air Pollution Control Support Program			--	64,725
Clean Water State Revolving Fund Cluster				
Capitalization Grants for Clean Water State Revolving Funds Program				
Passed through State of Kansas				
385000255 LSD 2 of Little Bull Creek No. 1	66.458	C20 1920 02	--	654
385000256 LSD 1 of Kill Creek No. 2	66.458	C20 1920 01	--	839,170
390000030 LSD 2 of Little Bull Creek No. 1	66.458	C20 1920 02	--	18,516
390000031 LSD 1 of Kill Creek No. 2	66.458	C20 1920 01	--	448,934
Total passed through State of Kansas			--	1,307,274
Total Capitalization Grants for Clean Water State Revolving Funds Program			--	1,307,274
Total Clean Water State Revolving Fund Cluster			--	1,307,274
Total Environmental Protection Agency			--	1,371,999
Department of Energy				
Weatherization Assistance for Low-Income Persons Program				
Passed through Kansas Housing Resources Corporation				
235122517 15 DOE	81.042	15-DOE-14	--	46,054
235122420 14 DOE	81.042	14-DOE-14	--	91,834
Total passed through Kansas Housing Resources Corporation			--	137,888
Total Weatherization Assistance for Low-Income Persons Program			--	137,888
Total Department of Energy			--	137,888

The accompanying notes are an integral part of this schedule

JOHNSON COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2015
(Continued)

Federal Grantor / Pass-Through Grantor / Program Title	CFDA	Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
Department of Health and Human Services				
Special Programs for the Aging Title III, Part Disease Prevention and Health Promotion				
Services Program				
Passed through Kansas Department on Aging				
235133505 15 IIID Health Promotions	93.043	#15-11-3D	\$ --	\$ 18,432
235133605 16 III-D Health Promotions	93.043	#16-11-1D	--	2,862
Total passed through Kansas Department on Aging			--	21,294
Total Special Programs for the Aging Title III, Part Disease Prevention and Health Promotion			--	21,294
Services Program				
Aging Cluster				
Special Programs for the Aging Title III, Part B Grants for Supportive Services and				
Senior Centers Program				
Passed through Kansas Department on Aging				
235131501 15 Aging Administration	93.044	#15-11-3A	--	79,732
235131601 16 Aging Administration	93.044	#16-11-1A	--	42,320
235132403 14 III-B In-Home Services	93.044	#14-11-1B	--	398
235132503 15 III-B In-Home Services	93.044	#15-11-1B	--	171,073
235132603 16 III-B In-Home Services	93.044	#16-11-1B	--	24,229
235133502 15 III-B Access Services	93.044	#15-11-1B	--	126,757
235133503 15 III-B Legal Services	93.044	#15-11-1B	--	33,595
235133504 15 III-B Community Services	93.044	#15-11-1B	--	32,605
235133602 16 III-B Access Services	93.044	#16-11-1B	--	25,783
235133603 16 III-B Legal Services	93.044	#16-11-1B	--	5,563
235133604 16 III-B Community Services	93.044	#16-11-1B	--	9,348
Total passed through Kansas Department on Aging			--	551,403
Total Special Programs for the Aging Title III, Part B Grants for Supportive Services and			--	551,403
Senior Centers Program				
Special Programs for the Aging Title III, Part C Nutrition Services Program				
Passed through Kansas Department on Aging				
235134501 15 C1 Congregate Meals	93.045	#15-11-3C(1)	--	336,451
235134502 15 C2 Home Delivered Meals	93.045	#15-11-4C(2)	--	181,714
235134601 16 C1 Congregate Meals	93.045	#16-11-1C(1)	--	33,961
235134602 16 C2 Home Delivered Meals	93.045	#16-11-1C(2)	--	161,939
Total passed through Kansas Department on Aging			--	714,065
Total Special Programs for the Aging Title III, Part C Nutrition Services Program			--	714,065
Nutrition Services Incentive Program				
Passed through Kansas Department on Aging				
235134501 15 C1 Congregate Meals	93.053	#15-11-3C(1)	--	42,774
235134502 15 C2 Home Delivered Meals	93.053	#15-11-4C(2)	--	123,613
235134601 16 C1 Congregate Meals	93.053	#16-11-1C(1)	--	11,100
235134602 16 C2 Home Delivered Meals	93.053	#16-11-1C(2)	--	31,748
Total passed through Kansas Department on Aging			--	209,235
Total Nutrition Incentive Program			--	209,235
Total Aging Cluster				
			--	1,474,703
National Family Caregiver Support, Title III, Part E Program				
Passed through Kansas Department on Aging				
235132504 15 III-E Respite Care	93.052	#15-11-1E	--	37,254
235132509 15 III-E Supplemental Services	93.052	#15-11-1E	--	48,292
235132604 16 III-E Respite Care	93.052	#16-11-1E	--	6,125
235132605 16 III-E Supplemental Services	93.052	#16-11-1E	--	11,371
235133506 15 III-E Assistance	93.052	#15-11-1E	--	33,933
235133507 15 III-E Information	93.052	#15-11-3E	--	11,860
235133508 15 III-E Counseling	93.052	#15-11-1E	--	1,650
235133606 16 III-E Assistance	93.052	#16-11-1E	--	8,176
235133607 16 III-E Information	93.052	#16-11-1E	--	393
Total passed through Kansas Department on Aging			--	159,054
Total National Family Caregiver Support, Title III, Part E Program			--	159,054
Public Health Emergency Preparedness Program				
Passed through Kansas Department of Health and Environment				
330015404 15 Public Health Emergency Preparedness	93.069	264678R	--	201,204
330015405 15 Cities Readiness Initiative/CDC	93.069	No Grant # Per Dept.	--	102,330
330016404 16 Public Health Emergency Preparedness	93.069	U90TP000523-04	--	158,327
330016405 16 Cities Readiness Initiative/CDC	93.069	U90TP000523	--	53,035
Total passed through Kansas Department of Health and Environment			--	514,896
Total Public Health Emergency Preparedness Program			--	514,896

The accompanying notes are an
integral part of this schedule

JOHNSON COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2015
(Continued)

Federal Grantor / Pass-Through Grantor / Program Title	CFDA	Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Program				
Passed through Kansas Department of Health and Environment				
330016406 16 Ebola Supplemental	93.074	U90TP0000523	\$ --	\$ 7,635
Total passed through Kansas Department of Health and Environment			--	7,635
Total Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Program			--	7,635
Affordable Care Act (ACA) Personal Responsibility Education Program				
Passed through Kansas Department of Health and Environment				
330015433 15 PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.092	264952D	--	75,567
330016433 16 PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.092	3494/264952	--	26,939
Total passed through Kansas Department of Health and Environment			--	102,506
Total Affordable Care Act (ACA) Personal Responsibility Education Program			--	102,506
Project Grants and Cooperative Agreements for Tuberculosis Control Program				
Passed through Kansas Department of Health and Environment				
330014335 14 Tuberculosis Control Program	93.116	No Grant # Per Dept.	--	1,088
330015336 15 Tuberculosis Control Program	93.116	No Grant # Per Dept.	--	27,849
Total passed through Kansas Department of Health and Environment			--	28,937
Total Project Grants and Cooperative Agreements for Tuberculosis Control Program			--	28,937
Family Planning Services Program				
Passed through Kansas Department of Health and Environment				
330015436 15 Family Planning Categorical	93.217	264FP15	--	181,115
330016436 16 Family Planning Categorical	93.217	2640610	--	131,166
Total passed through Kansas Department of Health and Environment			--	312,281
Total Family Planning Services Program			--	312,281
Health Centers Cluster				
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) Program				
Passed through Kansas Dept. for Aging and Disability Services				
315001464 15 PCMHC - Block Grant	93.224	SFY15 PCMHC-Block	--	127,596
315001492 16 PCMHC - Block Grant	93.224	SFY16 PCMHC-Block	--	143,832
Total passed through Kansas Dept. for Aging and Disability Services			--	271,428
Total Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) Program			--	271,428
Total Health Centers Cluster			--	271,428
Grants to States to Support Oral Health Workforce Activities Program				
Passed through Kansas Department of Health and Environment				
330012443 12 Kansas Extended Care Permit Expansion Grant	93.236	Not Grant # per Dept.	--	129
Total passed through Kansas Department of Health and Environment			--	129
Total Grants to States to Support Oral Health Workforce Activities Program			--	129
Substance Abuse and Mental Health Services Projects of Regional and National Significance Program				
Passed through Headquarters, Inc. - Kansas Youth Suicide Prevention Team				
315001472 15 Kansas Youth Suicide Prevention	93.243	1U79SM060434-01	--	2,000
Total passed through Headquarters, Inc. - Kansas Youth Suicide Prevention Team			--	2,000
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance Program			--	2,000
Immunization Cooperative Agreements Program				
Passed through Kansas Department of Health and Environment				
330015444 15 Immunization Action Plan	93.268	264315G3OP	--	7,606
330016444 16 Immunization Action Plan	93.268	H23IP000748-03	--	19,022
Total passed through Kansas Department of Health and Environment			--	26,628
Total Immunization Cooperative Agreements Program			--	26,628
Centers for Disease Control and Prevention Investigations and Technical Assistance Program				
Passed through Kansas Department of Health and Environment				
330015435 15 Chronic Disease Risk Reduction	93.283	264435F	--	4,741
Total passed through Kansas Department of Health and Environment			--	4,741
Total Centers for Disease Control and Prevention Investigations and Technical Assistance Program			--	4,741
Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Marketplaces Program				
Passed through Kansas Association for Medically Underserved, Inc. (KAMU)				
330016420 16 Navigator (KAMU)	93.332	CA-NAV-15-001	--	14,544
Total passed through Kansas Association for Medically Underserved, Inc. (KAMU)			--	14,544
Total Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Marketplaces Program			--	14,544

JOHNSON COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2015
(Continued)

Federal Grantor / Pass-Through Grantor / Program Title	CFDA	Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
Low-Income Home Energy Assistance Program				
Passed through Kansas Housing Resources Corporation				
235122307 13 LIEAP	93.568	13-LIEAP-14	\$ --	\$ 189
235122419 14 LIEAP	93.568	14-LIEAP-14	--	290,136
235122518 15 LIEAP	93.568	G-15B1KLIEA	--	156,593
Total passed through Kansas Housing Resources Corporation			--	446,918
Total Low-Income Home Energy Assistance Program			--	446,918
CCDF Cluster				
Child Care and Development Block Grant Program				
Passed through Kansas Department of Health and Environment				
330015442 15 Child Care Licensing Program	93.575	2643450D	--	174,523
330016442 16 Child Care Licensing Program	93.575	2643450E	--	162,787
Total passed through Kansas Department of Health and Environment			--	337,310
Total Child Care and Development Block Grant Program			--	337,310
Total CCDF Cluster			--	337,310
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF) Program				
Passed through Kansas Department of Health and Environment				
330015422 15 CDC 1422 Grant	93.757	DP14-1422	--	320,124
330016422 16 CDC 1422 GRANT	93.757	CDC 1422	--	57,597
Total passed through Kansas Department of Health and Environment			--	377,721
Total State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF) Program			--	377,721
Medicaid Cluster				
Medical Assistance Program				
Passed through Kansas Department of Health and Environment				
330015135 15 KCSL	93.778	KDHE14-002	37,248	37,248
330015434 15 Teen Pregnancy Targeted Case Management	93.778	2642043	--	82,589
330016434 16 Teen Pregnancy Targeted Case Management	93.778	2642043	--	40,831
Total passed through Kansas Department of Health and Environment			37,248	160,668
Passed through Kansas Department for Aging and Disability Services				
305000520 15 CDDO Administration	93.778	CDDO-KDADS-066-15	--	250,109
305000523 16 CDDO Administration	93.778	406661	--	245,680
Total passed through Kansas Department for Aging and Disability Services			--	495,789
Total Medical Assistance Program			37,248	656,457
Total Medicaid Cluster			37,248	656,457
Assistance Programs for Chronic Disease Prevention and Control Program				
Passed through Kansas Department of Health and Environment				
330015435 15 Chronic Disease Risk Reduction	93.945	264472J	--	12,706
330015435 15 Chronic Disease Risk Reduction	93.945	264441J	--	2,916
Total passed through Kansas Department of Health and Environment			--	15,622
Total Assistance Programs for Chronic Disease Prevention and Control Program			--	15,622
Block Grants for Prevention and Treatment of Substance Abuse Program				
Passed through Kansas Department for Aging and Disability Services				
330016430 16 FAST (CHAP)	93.959	K-SPF 2016 CHAP	--	1,140
Total passed through Kansas Department for Aging and Disability Services			--	1,140
Passed through Kansas Department of Health and Environment				
315001462 KDADS-RPC-JCMHC-47164-15	93.959	3B08T1010020	--	148,661
315001479 KDADS-RPC-JCMHC-47164-15	93.959	3B08T1010020	--	4,741
Total passed through Kansas Department of Health and Environment			--	153,402
Total Block Grants for Prevention and Treatment of Substance Abuse Program			--	154,542
Preventive Health and Health Services Block Grant Program				
Passed through Kansas Department of Health and Environment				
330015435 2015 Chronic Disease Risk Reduction	93.991	264277G	--	6,283
Total passed through Kansas Department of Health and Environment			--	6,283
Total Preventive Health and Health Services Block Grant Program			--	6,283
Maternal and Child Health Services Block Grant to the States Program				
Passed through Kansas Department of Health and Environment				
330015441 15 Maternal & Child Health	93.994	Multiple	--	39,469
330016441 16 Maternal & Child Health	93.994	264035D	--	75,565
Total passed through Kansas Department of Health and Environment			--	115,034
Total Maternal and Child Health Services Block Grant to the States Program			--	115,034
Total Department of Health and Human Services			37,248	5,050,663

The accompanying notes are an integral part of this schedule

JOHNSON COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2015
(Continued)

Federal Grantor / Pass-Through Grantor / Program Title	CFDA	Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
Department of Homeland Security				
Emergency Management Performance Grants Program				
Passed through Kansas Division of Emergency Management				
250000027 15 Emergency Management Performance Grant	97.042	DHS-15-GPD-042-007	\$ --	\$ 94,019
Total passed through Kansas Division of Emergency Management			--	94,019
Total Emergency Management Performance Grants Program			--	94,019
 Homeland Security Grant Program				
Passed through Mid-America Regional Council				
240000017 Isolation Chamber	97.067	KS HSPG FY14	--	4,497
Total passed through Mid-America Regional Council			--	4,497
Total Homeland Security Grant Program			--	4,497
Total Department of Homeland Security			--	98,516
 Total Expenditures of Federal Awards:			\$ 1,567,853	\$ 28,480,940

JOHNSON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2015

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 (the Schedule) includes the federal awards activity of the County under programs of the federal government for the year ended December 31, 2015. The information in this Schedule is presented in accordance with the requirements of Title 2 Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the County, it is not intended to and does not present the financial position, changes in fund balances or cash flows of the County.

Note 3. Summary of Significant Accounting Policies

Expenditures reported on the accompanying Schedule is reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments* (the Circular), or cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4. Local Government Contributions

Local cost sharing 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, 2015:

JOHNSON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2015

Note 5. Weatherization Assistance (Continued)

Department of Energy (DOE) 2014

	<u>Actual Fiscal Year 2014</u>	<u>Actual Fiscal Year 2015</u>	<u>Total</u>	<u>Budget</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenue:					
Grant	<u>\$ 44,362</u>	<u>\$ 116,871</u>	<u>\$ 161,233</u>	<u>\$ 161,232</u>	<u>\$ --</u>
Expenditures:					
Administration	\$ 17,136	\$ 2,926	\$ 20,062	\$ 19,956	\$ (106)
Materials	18,237	22,183	40,420	40,420	--
Program Support	9,924	21,682	31,606	32,267	661
Labor	16,657	26,789	43,446	43,446	--
Training	837	408	1,245	1,245	--
Health & Safety	6,197	17,701	23,898	23,898	--
Total Expenditures	<u>\$ 68,988</u>	<u>\$ 91,689</u>	<u>\$ 160,677</u>	<u>\$ 161,232</u>	<u>\$ 555</u>

Department of Energy (DOE) 2015

	<u>Actual Fiscal Year 2015</u>	<u>Budget</u>
Revenue:		
Grant	<u>\$ 36,115</u>	<u>\$ 171,918</u>
Expenditures:		
Administration	\$ 570	\$ 20,526
Materials	7,609	29,008
Program Support	24,136	51,577
Labor	7,294	32,447
Training	4,361	19,476
Health & Safety	2,083	18,884
Total Expenditures	<u>\$ 46,053</u>	<u>\$ 171,918</u>

JOHNSON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2015

Note 5. Weatherization Assistance (Continued)

Low Income Eligible Assistance Program (LIEAP) 2014

	Actual Fiscal Year 2014	Actual Fiscal Year 2015	Total	Budget	Favorable/ (Unfavorable) Variance
Revenue:					
Grant	\$ 41,705	\$ 329,870	\$ 371,575	\$ 371,416	\$ (159)
Expenditures:					
Administration	\$ 21,838	\$ 4,520	\$ 26,358	\$ 22,821	\$ (3,537)
Materials	13,057	77,170	90,227	90,227	--
Program Support	22,820	61,753	84,573	88,925	4,352
Labor	13,910	86,802	100,712	100,712	--
Liability Insurance	5,000	(5,000)	--	--	--
Health & Safety	3,840	64,892	68,732	68,732	--
Total Expenditures	\$ 80,465	\$ 290,137	\$ 370,602	\$ 371,417	\$ 815

Low Income Eligible Assistance Program (LIEAP) 2015

	Actual Fiscal Year 2015	Budget
Revenue:		
Grant	\$ 83,561	\$ 269,500
Expenditures:		
Administration	\$ 3,551	\$ 16,475
Materials	27,046	67,512
Program Support	74,867	87,974
Labor	37,765	70,755
Liability Insurance	4,399	5,000
Health & Safety	8,965	21,784
Total Expenditures	\$ 156,593	\$ 269,500

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, 2015.