

JOHNSON COUNTY, KANSAS

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2016

WITH

INDEPENDENT AUDITOR'S REPORT



JOHNSON COUNTY, KANSAS
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JOHNSON COUNTY, KANSAS

SINGLE AUDIT REPORT

Year Ended December 31, 2016

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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, 2016, 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 15, 2017.

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 15, 2017
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, 2016. 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 \$25,755 in federal awards which are not included in the schedule during the year ended December 31, 2016. 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 federal statues, regulations, and the terms and conditions of its federal awards 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, 2016.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2016-001. Our opinion on each major federal program is not modified with respect to this matter.

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

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 a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2016-001 that we consider to be a significant deficiency.

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

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 the Uniform Guidance

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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 15, 2017, 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.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

June 15, 2017
Wichita, Kansas

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2016

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

FEDERAL AWARDS

Internal control over major programs:

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

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

Yes No

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

CFDA Number	NAME OF FEDERAL PROGRAM	Opinion
66.458	Capitalization Grants for Clean Water State Revolving Funds	Unmodified
93.069	Public Health Emergency Preparedness	Unmodified
93.757	State and Local Public Health Actions to Prevent Obesity Diabetes and Stroke (PPHF)	Unmodified

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2016
(Continued)

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

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

\$ 863,989

Auditee qualified as low-risk auditee?

X Yes No

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2016
(Continued)

SECTION II – FINANCIAL STATEMENT FINDINGS

None were reported.

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2016
(Continued)

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2016-001 Significant Deficiency

CFDA #93.757: U.S. Department of Health and Human Services, Passed Through Kansas Department of Health and Environment, Health Actions to Prevent Obesity, Diabetes and Stroke, All Open Grants

Condition: Unallowable costs were charged to the grant.

Criteria: Per 2 CFR 200.404, a cost is considered reasonable and allowable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances at the time the decision was made to incur the cost. In determining reasonableness of a given cost, consideration must be given to whether the cost is a type generally recognized as ordinary and necessary for the proper and efficient performance of the Federal award.

Questioned Costs: There were known questioned costs of \$4,286 in a population of \$217,169 (1.97% of the sample contained questioned costs). The total expenditures in the population were \$897,057. When the known questioned costs were projected over the entire population. \$17,702 in likely questioned costs was calculated.

Context: There was 1 transaction out of the 60 transactions tested which was for an unallowable cost.

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

Cause: The County assigned specific expenditures to account for indirect costs. The County did not take measures to assure these expenditures were allowable costs.

Effect: When allowable costs are charged to a grant the grantor agency could request funds be repaid. In some instances, future funding of the program could be reduced or eliminated.

Recommendation: After calculating indirect costs to be applied to the grant, we recommend the County make a journal entry to move costs from appropriate funds to the grant fund and identify the transaction as a transfer of indirect costs.

Management's Response (unaudited): JCDHE was found non-compliant with allocation of indirect costs to grants. One of sixty transactions selected for audit contained unallowable grant costs totaling \$4,286 (1.97% of the \$217,169 audit sample). Indirect costs should be reviewed before being assigned to a grant.

In the future JCDHE will insure that only indirect costs items are charged to grants when preparing the calculation of indirect costs chargeable to a grant. The calculation of indirect costs will include the definition of indirect costs such as facility costs for program space based upon FTE's, utility costs based upon FTE, overall administration costs based upon FTE, and any other costs that are overall borne by the department that meet the definition of indirect costs. This plan of action will take place when indirect costs are expensed into the grant module.

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2016

Federal Grantor / Pass-Through Grantor / Program Title	Cluster #	CFDA #	Pass Through Number	Passed Through To Subrecipients	Total Federal Expenditures
US Department of Agriculture					
National School Lunch Program					
Passed Through Kansas State Department of Education					
255001648 16 School Lunch Program	4	10.555	X0620	\$ -	\$ 31,474
255001748 17 School Lunch Program	4	10.555	X0620	-	39,079
Pass Through Total				-	70,553
Program Total				-	70,553
Special Supplemental Nutrition Program for Women, Infants, and Children					
Passed Through Kansas Department of Health and Environment, WIC					
330016450 16 Women, Infants, and Children (WIC) Grant		10.557	N/A	-	849,317
330016451 16 Breast Feeding Peer Counselor Program		10.557	N/A	-	13,607
330017450 17 Women, Infants, and Children (WIC) Grant		10.557	N/A	-	230,026
330017451 17 Breast Feeding Peer Counselor Program		10.557	N/A	-	3,808
Pass Through Total				-	1,096,758
Program Total				-	1,096,758
Federal Agency Total				-	1,167,311
US Department of Housing and Urban Development					
Community Development Block Grants/Entitlement Grants					
Passed Through City of Overland Park for Grants					
235122522 15 City of Overland Park MHR	3	14.218	N/A	-	90,253
Pass Through Total				-	90,253
Passed Through City of Shawnee					
235122519 15 City of Shawnee MHR	3	14.218	N/A	-	15,863
Pass Through Total				-	15,863
Passed Through United States Housing And Urban Development					
235055105 13 Community Development Block Grant	3	14.218	B-13-UC-20-0001	115,568	115,568
235055107 14 Community Development Block Grant	3	14.218	B-14-UC-20-0001	8,282	211,310
235055108 15 Community Development Block Grant	3	14.218	B-15-UC-20-0001	388,601	468,075
235055110 16 Community Development Block Grant	3	14.218	B-16-UC-20-0001	631,715	641,715
Pass Through Total:				1,144,166	1,436,668
Program Total:				1,144,166	1,542,784
Emergency Solutions Grant Program					
Passed Through Kansas Housing Resources Corp					
235055109 15 Emergency Solutions Grant	14.231		ESG FFY 15	69,492	77,259
235055112 16 Emergency Solutions Grant	14.231		ESG FFY 16	17,519	21,153
Pass Through Total				87,011	98,412
Program Total				87,011	98,412
Home Investment Partnerships Program					
Direct Programs					
235022221 12 HOME City of Olathe	14.239		M-12-DC-20-0206	-	8,100
235122312 13 HOME Non-Entitlement	14.239		M-13-DC-20-0406	-	8,250
235122313 13 HOME City of Overland Park	14.239		M-13-DC-20-0406	-	3,292
235122314 13 HOME City of Shawnee	14.239		M-13-DC-20-0406	-	54,809
235122315 13 HOME City of Olathe	14.239		M-13-DC-20-0406	-	377
235122412 14 HOME Non-Entitlement	14.239		M-14-DC-20-0206	-	42,738
235122413 14 HOME City of Overland Park	14.239		M-14-DC-20-0206	-	153,108
235122414 14 HOME City of Shawnee	14.239		M-14-DC-20-0206	-	54,638
235122415 14 HOME City of Olathe	14.239		M-14-DC-20-0206	-	102,841
235122417 14 HOME CHDO (CO)	14.239		M-14-DC-20-0206	21,042	21,042
235122508 15 HOME Administration	14.239		M-15-DC-20-0206	-	62,034
235122509 15 HOME CHDO (CR)	14.239		M-15-DC-20-0206	48,883	48,883
235122510 15 HOME CHDO (CO)	14.239		M-15-DC-20-0206	17,691	17,691
235122511 15 HOME City of Olathe	14.239		M-15-DC-20-0206	-	24,855
235122512 15 HOME City of Overland Park	14.239		M-15-DC-20-0206	-	21,246
235122514 15 HOME Non-Entitlement	14.239		M-15-DC-20-0206	-	164,546
235122610 16 HOME Administration	14.239		M-16-DC-20-0206	-	64,134
235122616 16 HOME Non-Entitlement	14.239		M-16-DC-20-0206	-	26,889
Direct Total				87,616	879,473
Program Total				87,616	879,473
Continuum of Care Program					
Direct Programs					
315001478 15 SPC Homeless Supported Housing	14.267		KS-505-REN	-	5,620
315001489 15 SPC Samaritan Bonus	14.267		KS0027LP051402	-	5,683
315001490 15 SPC Secondary	14.267		KS0025L7P051402	-	18,527
315001497 16 SPC Homeless Supported Housing	14.267		KS0050L7P051405	-	89,714
315001509 16 SPC Secondary	14.267		KS0025L7P051503	-	2,064
Direct Total				-	121,608
Passed Through United States Housing And Urban Development					
235122520 15 Save, Inc. Administration - Chronic Homeless	14.267		KS0067LP051202	2,808	2,808
235122521 15 Save, Inc., Administration - Homeless	14.267		KS0067LP051202	8,036	8,036
235122617 16 Save, Inc., Administration - Homeless	14.267		KS0068L7P051505	5,179	5,179
Pass Through Total				16,023	16,023
Program Total				16,023	137,631

The accompanying notes are an integral part of this schedule

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2016

(Continued)

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>Cluster #</u>	<u>CFDA #</u>	<u>Pass Through Number</u>	<u>Passed Through To Subrecipients</u>	<u>Total Federal Expenditures</u>
Section 8 Housing Choice Vouchers					
Direct Programs					
235121502 15 HCV Administration	11	14.871	KS162VO	\$ -	\$ 6,604
235121602 16 HCV Administration	11	14.871	KS162VO	-	928,609
235123601 16 HCV Rental Assistance	11	14.871	KS162VO	-	9,215,277
235123602 16 HCV Portability	11	14.871	N/A	-	799,851
Direct Total				-	10,950,341
Program Total				-	10,950,341
Family Self-Sufficiency Program					
Direct Programs					
235000040 02 FSS ACCOUNT		14.896	N/A	-	4,220
235021902 09 FSS Administration		14.896	N/A	-	41
235121501 15 FSS Coordinator		14.896	14FSS7APHS162	-	263
235121601 16 FSS Coordinator		14.896	N/A	-	62,232
Direct Total				-	66,756
Program Total				-	66,756
Federal Agency Total				1,334,816	13,675,397
US Department of Justice					
Juvenile Accountability Block Grants					
Passed Through Kansas Department of Corrections					
255001755 17 Juvenile Accountability Block Grant		16.523	JABG-17-10	-	7,731
Pass Through Total				-	7,731
Program Total				-	7,731
Juvenile Justice and Delinquency Prevention_Allocation to States					
Passed Through Kansas Department of Corrections, Juvenile Service					
255001674 16 Title II Formula-Detention Alternatives		16.540	OJJ-16-41-02	19,516	19,516
Pass Through Total				19,516	19,516
Program Total				19,516	19,516
Crime Victim Assistance					
Passed Through Kansas Office of the Governor					
120000066 16 Victims of Crime Act		16.575	15-VA-GX-0027	-	24,852
120000071 17 Victims of Crime Act		16.575	15-VA-GX-0027	-	3,955
Pass Through Total				-	28,807
Program Total				-	28,807
Drug Court Discretionary Grant Program					
Direct Programs					
260017555 16 Veterans Treatment Court		16.585	16-VV-BX-0004	-	4,739
Direct Total				-	4,739
Program Total				-	4,739
Violence Against Women Formula Grants					
Passed Through Kansas Office of the Governor					
260016020 16 Stop Violence Against Women Act		16.588	16-VAWA-10	-	43,594
Pass Through Total				-	43,594
Program Total				-	43,594
Edward Byrne Memorial Justice Assistance Grant Program					
Direct Programs					
125000726 13 Edward Byrne Memorial Justice Assistance - JAG		16.738	13-DJ-BX-0814	-	13,444
125000757 15 Edward Byrne Memorial Justice Assistance - JAG		16.738	15-DJ-BX-0394-Olathe	50,016	50,016
Direct Total				50,016	63,460
Program Total				50,016	63,460
DNA Backlog Reduction Program					
Direct Programs					
125000748 14 DNA Capacity Enhancement and Backlog Reduction Prgm		16.741	14-DN-BX-0104	-	244
125000780 15 DNA Capacity Enhancement and Backlog Reduction Prgm		16.741	15-DN-BX-0107	-	124,715
Direct Total				-	124,959
Program Total				-	124,959
Paul Coverdell Forensic Sciences Improvement Grant Program					
Passed Through Kansas Criminal Justice Coordinating Council					
125000768 16 Coverdell Tox & Firearms		16.742	16-NFSIA-01	-	24,940
Pass Through Total				-	24,940
Program Total				-	24,940
Criminal and Juvenile Justice and Mental Health Collaboration Program					
Direct Programs					
315001452 DOJ Justice & Mental Health Collaboration Program		16.745	13-MO-BX-0010	-	30,872
Direct Total				-	30,872
Program Total				-	30,872
National Sexual Assault Kit Initiative					
Passed Through Kansas Bureau of Investigations					
125000762 National Sexual Assault Kit Initiative		16.833	15-AK-BX-K001	-	30,248
Pass Through Total				-	30,248
Program Total				-	30,248

The accompanying notes are an integral part of this schedule

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2016

(Continued)

Federal Grantor / Pass-Through Grantor / Program Title	Cluster #	CFDA #	Pass Through Number	Passed Through To Subrecipients	Total Federal Expenditures
Equitable Sharing Program					
Direct Programs					
12000053 11 DOJ Equitable Sharing Program		16.922	KS046015A	\$ -	\$ 2,630
12000062 14 DOJ Equitable Sharing Program		16.922	KS046013A	-	1,227
Direct Total				-	3,857
Program Total				-	3,857
Federal Agency Total				69,532	382,723
US Department of Labor					
Employment Service/Wagner-Peyser Funded Activities					
Passed Through Kansas Department of Commerce and Housing - KAMP					
30500522 Kansas Disability Employment Initiative - Project Search	6	17.207	MI-26456-14-60-A-20	-	37,925
Pass Through Total				-	37,925
Program Total				-	37,925
Federal Agency Total				-	37,925
US Department of Transportation					
Airport Improvement Program					
Direct Programs					
35000060 OJC NE Ramp & W T-Hanger Taxiways		20.106	AIP 3-20-0062-028	-	529,319
IXD DDesign & Construction of Mill and Overlay of Parallel					
35000070 Taxiway A and Connecting Taxiways		20.106	AIP 3-20-0109-026	-	72,345
35000072 IXD NE Apron (Commemorative) 16		20.106	03-20-0109-028	-	157,939
35000073 IXD NE T-Hangars and Taxiways 16		20.106	20-0109-027-16	-	32,754
35000074 OJC Rwy 18 36 Rehab Design		20.106	3-20-0062-029	-	48,960
Direct Total				-	841,317
Program Total				-	841,317
Federal Transit_Formula Grants					
Direct Programs					
335001570 14-FTA 5307	7	20.507	KS-90-X150-00	-	288,753
335001577 15-FTA 5307	7	20.507	KS-90-X156-00	-	1,837,714
335001660 2012 CMAQ: CNG Buses	7	20.507	KS-95-X011-00	-	61,892
Direct Total				-	2,188,359
Program Total				-	2,188,359
Formula Grants for Rural Areas					
Passed Through Kansas Department of Transportation					
335001585 15-16 5311 Grant		20.509	None	-	15,761
Pass Through Total				-	15,761
Program Total				-	15,761
Enhanced Mobility of Seniors and Individuals with Disabilities					
Passed Through Kansas City Area Transportation Authority					
315001503 MAP21 KCATA	13	20.513	MO-16-X046/GEM1308	-	35,899
Pass Through Total				-	35,899
Program Total				-	35,899
State and Community Highway Safety					
Passed Through Kansas Department of Transportation					
125000764 16 KDOT Special Traffic Enforcement Program (STEP)	10	20.600	PT-1291-16	-	15,545
Pass Through Total				-	15,545
Program Total				-	15,545
National Priority Safety Programs					
Passed Through Kansas Department of Transportation					
125000766 16 Impaired Driving Deterrence Program (IDDP)	10	20.616	AL-90987-15	-	7,094
Pass Through Total				-	7,094
Program Total				-	7,094
Federal Agency Total				-	3,103,975
US Institute of Museum and Library Services					
Grants to States					
Direct Programs					
285000066 13 6 by 6 Activity Kits Grant		45.310	14-6by6-JoCo-1	-	299
Direct Total				-	299
Program Total				-	299
Federal Agency Total				-	299
US Environmental Protection Agency					
Air Pollution Control Program Support					
Passed Through Kansas Department of Health & Environment					
330016470 16 Air Quality 105		66.001	N/A	-	66,042
330017470 17 Air Quality 105		66.001	796209	-	23,122
Pass Through Total				-	89,164
Program Total				-	89,164
Capitalization Grants for Clean Water State Revolving Funds					
Passed Through State of Kansas					
385000256 LSD 1 of Kill Creek No. 2	5	66.458	C20 1920 01	-	1,187,555
390000031 LSD 1 of Kill Creek No. 2	5	66.458	C20 1920 01	-	3,673,337
Pass Through Total				-	4,860,892
Program Total				-	4,860,892
Federal Agency Total				-	4,950,056

The accompanying notes are an integral part of this schedule

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2016

(Continued)

Federal Grantor / Pass-Through Grantor / Program Title	Cluster #	CFDA #	Pass Through Number	Passed Through To Subrecipients	Total Federal Expenditures
US Department of Energy					
Weatherization Assistance for Low-Income Persons					
Passed Through Kansas Housing Resources Corp					
235122420 14 DOE		81.042	14-DOE-14	\$ -	\$ 410
235122517 15 DOE		81.042	15-DOE-14	-	125,864
Pass Through Total				-	126,274
Program Total				-	126,274
Federal Agency Total				-	126,274
US Department of Health and Human Services					
Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services					
Passed Through Kansas Department on Aging					
235133605 16 III-D Health Promotions		93.043	16-11-3D	-	18,945
235133705 17 III-D Health Promotions		93.043	17-11-1D	-	2,978
Pass Through Total				-	21,923
Program Total				-	21,923
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers					
Passed Through Kansas Department on Aging					
235131601 16 Aging Administration	1	93.044	16-11-3A	-	51,926
235131701 17 Aging Administration	1	93.044	17-11-1A	-	32,599
235132603 16 III-B In-Home Services	1	93.044	16-11-3B	-	140,927
235132703 17 III-B In-Home Services	1	93.044	17-11-1B	-	23,128
235133602 16 III-B Access Services	1	93.044	16-11-3B	-	151,707
235133603 16 III-B Legal Services	1	93.044	16-11-3B	-	29,602
235133604 16 Community Services	1	93.044	16-11-3B	-	22,104
235133702 17 III-B Access Services	1	93.044	17-11-1B	-	24,665
235133703 17 III-B Legal Services	1	93.044	17-11-1B	-	4,986
235133704 17 III-B Community Services	1	93.044	17-11-1B	-	4,026
Pass Through Total				-	485,670
Program Total				-	485,670
Special Programs for the Aging_Title III, Part C_Nutrition Services					
Passed Through Kansas Department on Aging					
235134601 16 C-1 Congregate Meals	1	93.045	16-11-3C(1)	-	372,642
235134602 16 C-2 Home Delivered Meals	1	93.045	16-11-3C(2)	-	221,898
235134701 17 C-1 Congregate Meals	1	93.045	17-11-1C(1)	-	142,200
235134702 17 C-2 Home Delivered Meals	1	93.045	17-11-1C(2)	-	233,929
Pass Through Total				-	970,669
Program Total				-	970,669
National Family Caregiver Support, Title III, Part E					
Passed Through Kansas Department on Aging					
235132604 16 III-E Respite Care		93.052	16-11-3E	-	41,390
235132605 16 III-E Supplemental Services		93.052	16-11-3E	-	58,300
235132704 17 III-E Respite Care		93.052	17-11-1E	-	7,032
235132705 17 III-E Supplemental Services		93.052	17-11-1E	-	13,660
235133606 16 III-E Assistance		93.052	16-11-3E	-	33,747
235133607 16 III-E Information		93.052	16-11-3E	-	19,949
235133608 16 III-E Counseling		93.052	16-11-3E	-	3,000
235133706 17 III-E Assistance		93.052	17-11-1E	-	8,528
235133707 17 III-E Information		93.052	17-11-1E	-	512
235133708 17 III-E Counseling		93.052	17-11-1E	-	750
Pass Through Total				-	186,868
Program Total				-	186,868
Nutrition Services Incentive Program					
Passed Through Kansas Department on Aging					
235134601 16 C-1 Congregate Meals	1	93.053	16-11-3C(1)	-	40,653
235134602 16 C-2 Home Delivered Meals	1	93.053	16-11-3C(2)	-	122,444
Pass Through Total				-	163,097
Program Total				-	163,097
Public Health Emergency Preparedness					
Passed Through Kansas Department of Health & Environment - BT					
330015404 15 Public Health Emergency Preparedness Program		93.069	264678R	-	228
330016404 16 Public Health Emergency Preparedness Program		93.069	U90TP000523-04	-	192,182
330016405 16 Cities Readiness Initiative		93.069	U90TP000523	-	113,245
330017404 17 Public Health Emergency Preparedness Program		93.069	264678U	-	146,576
330017405 17 Cities Readiness Initiative		93.069	U90TP000523	-	43,780
Pass Through Total				-	496,011
Program Total				-	496,011
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements					
Passed Through Kansas Department of Health & Environment - BT					
330016406 16 Ebola Supplemental		93.074	U90TP000523	-	34,877
Pass Through Total				-	34,877
Program Total				-	34,877
Affordable Care Act (ACA) Personal Responsibility Education Program					
Passed Through Kansas Department of Health and Environment, STE 5					
330016433 16 Personal Responsibility Education Program		93.092	3494/264952	-	72,089
330017433 17 Personal Responsibility Education Program		93.092	264952F	-	46,655
Pass Through Total				-	118,744
Program Total				-	118,744

The accompanying notes are an integral part of this schedule

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2016

(Continued)

Federal Grantor / Pass-Through Grantor / Program Title	Cluster #	CFDA #	Pass Through Number	Passed Through To Subrecipients	Total Federal Expenditures
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
Passed Through Kansas Department of Health and Environment, STE 5					
330016335 16 TB Contractual		93.116	N/A	\$ -	\$ 26,145
Pass Through Total				-	26,145
Program Total				-	26,145
Family Planning_Services					
Passed Through Kansas Department of Health and Environment, STE 5					
330016436 16 Family Planning Categorical		93.217	2640610	-	214,234
330017436 17 Family Planning Categorical		93.217	264FP17	-	146,788
Pass Through Total				-	361,022
Program Total				-	361,022
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)					
Passed Through Kansas Dept. for Aging and Disability Services					
315001492 16 PMHC - Block Grant	8	93.224	SFY16 PMHC CONTRACT	-	260,606
Pass Through Total				-	260,606
Program Total				-	260,606
Immunization Cooperative Agreements					
Passed Through Kansas Department of Health and Environment, STE 5					
330016444 16 Immunization Action Plan		93.268	H23IP000748-03	-	4,438
330017444 17 Immunization Action Plan		93.268	264315J3OP	-	15,825
Pass Through Total				-	20,263
Program Total				-	20,263
National State Based Tobacco Control Programs					
Passed Through Kansas Department of Health and Environment, STE 5					
330016435 16 Chronic Disease Risk Reduction		93.305	2000-2642109	-	22,352
Pass Through Total				-	22,352
Program Total				-	22,352
Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Marketplaces					
Passed Through Kansas Association for Medically Underserved, Inc.					
330016420 16 Navigator (KAMU)		93.332	CA-NAV-15-001	-	8,871
330017420 17 Navigator (KAMU)		93.332	16-133	-	9,704
Pass Through Total				-	18,575
Program Total				-	18,575
Low-Income Home Energy Assistance					
Passed Through Kansas Department of Commerce and Housing - WZN					
235122419 14 LIEAP		93.568	14-LIEAP-14	-	815
235122518 15 LIEAP		93.568	G-15B1KLIEA	-	112,907
Pass Through Total				-	113,722
Program Total				-	113,722
Child Care and Development Block Grant					
Passed Through Kansas Department of Health and Environment, STE 5					
330016442 16 Child Care Licensing Program	2	93.575	2643450E	-	161,981
330017442 17 Child Care Licensing Program	2	93.575	2643450F	-	133,861
Pass Through Total				-	295,842
Program Total				-	295,842
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)					
Passed Through Kansas Department of Health and Environment, STE 5					
330015422 15 CDC 1422 Grant		93.757	CDC 1422	-	132,768
330016422 16 CDC 1422 Grant		93.757	CDC 1422	-	542,403
330016435 16 Chronic Disease Risk Reduction		93.757	2000-2642109	-	25,751
330017422 17 CDC 1422 Grant		93.757	DP14-1422PPHF14	-	88,020
Pass Through Total				-	788,942
Program Total				-	788,942
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)					
Passed Through Kansas Department of Health and Environment, STE 5					
330016435 16 Chronic Disease Risk Reduction		93.758	2000-2642109	-	17,077
Pass Through Total				-	17,077
Program Total				-	17,077
Medical Assistance Program					
Passed Through Kansas Department of Health and Environment (Divis					
330016135 16 KS Children's Service League - SRS	12	93.778	KDHE14-002	45,390	45,848
330017136 17 KS Children's Service League - SRS	12	93.778	N/A	17,325	17,325
Pass Through Total				62,715	63,173
Passed Through Kansas Department of Health and Environment, STE 5					
330016434 16 Teen Pregnancy Targeted Case Management	12	93.778	3414/2642043	-	39,169
330017434 17 Teen Pregnancy Targeted Case Management	12	93.778	2642043	-	39,286
Pass Through Total				-	78,455
Passed Through Kansas Dept. for Aging and Disability Services					
305000523 16 CDDO Administration Federal Allocation	12	93.778	406661	-	261,592
305000525 17 CDDO Administration Federal Allocation	12	93.778	40661	-	261,938
Pass Through Total				-	523,530
Program Total				62,715	665,158

The accompanying notes are an integral part of this schedule

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2016

(Continued)

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>Cluster #</u>	<u>CFDA #</u>	<u>Pass Through Number</u>	<u>Passed Through To Subrecipients</u>	<u>Total Federal Expenditures</u>
Block Grants for Prevention and Treatment of Substance Abuse					
Passed Through Kansas Dept. for Aging and Disability Services					
330016430 16 FAST (CHAP)		93.959	K-SPF 16 CHAP	\$ -	\$ 28,860
Pass Through Total				-	28,860
Passed Through Kansas Dept. for Aging and Disability Services					
315001502 KDADS Substance Abuse Prevention Mini-Grant		93.959	N/A	-	29,935
Pass Through Total				-	29,935
Program Total				-	58,795
Preventive Health and Health Services Block Grant					
Passed Through Kansas Department of Health and Environment, STE 5					
330017435 17 Chronic Disease Risk Reduction		93.991	2642109	-	16,000
Pass Through Total				-	16,000
Program Total				-	16,000
Maternal and Child Health Services Block Grant to the States					
Passed Through Kansas Department of Health and Environment, STE 5					
330016441 16 Maternal & Child Health		93.994	264035D	-	38,752
330017441 17 Maternal & Child Health		93.994	264329J	-	79,599
Pass Through Total				-	118,351
Program Total				-	118,351
Federal Agency Total				62,715	5,260,709
US Department of Homeland Security					
Emergency Management Performance Grants					
Passed Through Kansas Division of Emergency Management					
250000029 16 Emergency Management Performance Grant		97.042	DHS-16-GPD-042-07	-	94,556
Pass Through Total				-	94,556
Program Total				-	94,556
Disaster Housing Assistance Grant					
Direct Programs					
235021802 08 DHAP Administration		97.109	N/A	-	417
Pass Through Total			Pass Through Total:	-	417
Program Total				-	417
Federal Agency Total				-	94,973
Total Expenditures of Federal Awards				\$ 1,467,063	\$ 28,799,642

<u>Clusters</u>	<u>Cluster Total</u>
1- Aging Cluster	1,619,436
2- CCDF Cluster	295,842
3- CDBG - Entitlement Grants Cluster	1,542,784
4- Child Nutrition Cluster	70,553
5- Clean Water State Revolving Fund Cluster	4,860,892
6- Employment Service Cluster	37,925
7- Federal Transit Cluster	2,188,359
8- Health Center Program Cluster	260,606
10- Highway Safety Cluster	22,639
11- Housing Voucher Cluster	10,950,341
12- Medicaid Cluster	665,158
13- Transit Services Programs Cluster	35,899

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, 2016

Note 1. Organization

Johnson County, Kansas (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 (Schedule) includes the federal awards activity of the County under programs of the federal government for the year ended December 31, 2016. The information in this Schedule is presented in accordance with the 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). 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* (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, 2016:

JOHNSON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2016

Note 5. Weatherization Assistance (Continued)

Department of Energy (DOE) 2014

	Actual Fiscal Year 2014	Actual Fiscal Year 2015	Actual Fiscal Year 2016	Total	Budget	Favorable/ (Unfavorable) Variance
Revenue:						
Grant	\$ 44,362	\$ 116,870	\$ -	\$ 161,232	\$ 161,232	\$ -
Expenditures:						
Administration	\$ 17,136	\$ 2,926	-	\$ 20,062	\$ 19,956	\$ (106)
Materials	18,237	22,183	-	40,420	40,420	-
Program Support	9,924	21,827	410	32,161	32,267	106
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	\$ 68,988	\$ 91,834	\$ 410	\$ 161,232	\$ 161,232	\$ -

Department of Energy (DOE) 2015

	Actual Fiscal Year 2015	Actual Fiscal Year 2016	Total	Budget	Favorable/ (Unfavorable) Variance
Revenue:					
Grant	\$ 36,115	\$ 135,803	\$ 171,918	\$ 171,918	\$ -
Expenditures:					
Administration	\$ 571	\$ 18,924	\$ 19,495	\$ 20,526	\$ 1,031
Materials	7,609	27,856	35,465	29,008	(6,457)
Program Support	24,136	26,383	50,519	51,577	1,058
Labor	7,294	33,916	41,210	32,447	(8,763)
Training	4,361	2,014	6,375	19,476	13,101
Health & Safety	2,083	16,771	18,854	18,884	30
Total Expenditures	\$ 46,054	\$ 125,864	\$ 171,918	\$ 171,918	\$ -

JOHNSON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2016

Note 5. Weatherization Assistance (Continued)

Low Income Eligible Assistance Program (LIEAP) 2014

	Actual Fiscal Year 2014	Actual Fiscal Year 2015	Actual Fiscal Year 2016	Total	Budget	Favorable/ (Unfavorable) Variance
Revenue:						
Grant	\$ 41,705	\$ 329,870	\$ (159)	\$ 371,416	\$ 371,416	\$ -
Expenditures:						
Administration	\$ 21,838	\$ 4,519	\$ 974	\$ 27,331	\$ 22,820	\$ (4,511)
Materials	13,057	77,170	-	90,227	90,227	-
Program Support	22,820	61,753	(159)	84,414	88,925	4,511
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	\$ 290,136	\$ 815	\$ 371,416	\$ 371,416	\$ -

Low income Eligible Assistance Program (LIEAP) 2015

	Actual Fiscal Year 2015	Actual Fiscal Year 2016	Total	Budget	Favorable/ (Unfavorable) Variance
Revenue:					
Grant	\$ 83,561	\$ 185,939	\$ 269,500	\$ 269,500	\$ -
Expenditures:					
Administration	\$ 3,551	\$ 13,973	\$ 17,524	\$ 16,475	\$ (1,049)
Materials	27,046	40,466	67,512	67,512	-
Program Support	74,867	12,659	87,526	87,974	448
Labor	37,765	32,990	70,755	70,755	-
Liability Insurance	4,399	-	4,399	5,000	601
Health & Safety	8,965	12,819	21,784	21,784	-
Total Expenditures	\$ 156,593	\$ 112,907	\$ 269,500	\$ 269,500	\$ -

JOHNSON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2016

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, 2016.