
JOHNSON COUNTY, KANSAS

*UNIFORM GUIDANCE
SINGLE AUDIT REPORT
DECEMBER 31, 2020*

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**Independent Auditors' 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***

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 aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Johnson County, Kansas (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 25, 2021. Our report includes a reference to other auditors who audited the financial statements of Johnson County Fire District No. 1, Johnson County Consolidated Fire District No. 2, and Northwest Consolidated Fire District, as described in our report on the County's financial statements. The financial statements of the Johnson County Fire District No. 1 Johnson County Consolidated Fire District No. 2, and Northwest Consolidated Fire District were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Johnson County Fire District No. 1, Johnson County Consolidated Fire District No. 2, or Northwest Consolidated Fire District.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's 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 the County's 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 financial statements. 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 result 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.

RubinBrown LLP

June 25, 2021

**Independent Auditors' 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**

Board of County Commissioners
Johnson County, Kansas

Report On Compliance For Each Major Federal Program

We have audited the 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 the major federal programs of Johnson County, Kansas for the year ended December 31, 2020. The major federal programs of Johnson County, Kansas are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the major federal programs of Johnson County, Kansas 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* (the 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 compliance of Johnson County, Kansas with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion 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, 2020.

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 a 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weakness. However, material weaknesses may exist that have not been identified.

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 Johnson County, Kansas as of and for the year ended December 31, 2020, and have issued our report thereon dated June 25, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. 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 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 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 financial statements or to the 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 financial statements as a whole.

RubinBrown LLP

July 26, 2021

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	Cluster#	CFDA#	Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
US Department of Agriculture					
National School Lunch Program					
Passed Through Kansas State Department of Education					
255002148	1	10.555	X0620	\$ —	\$ 35,238
255002048	1	10.555	X0620	—	41,215
				Pass Through Total:	76,453
				Program Total:	76,453
Special Supplemental Nutrition Program for Women, Infants, and Children Program					
Passed Through Kansas Department of Health and Environment, WIC					
330020450		10.557		—	889,039
330021451		10.557		—	6,506
330021450		10.557		—	237,960
330020451		10.557		—	15,053
				Pass Through Total:	1,148,558
				Program Total:	1,148,558
				Federal Agency Total:	1,225,011
US Department of Housing and Urban Development					
Community Development Block Grants/Entitlement Grants Program					
Passed Through City of Overland Park					
235122824	2	14.218	235221824	—	23,486
235122723	2	14.218	235221723	—	17,596
235122621	2	14.218	235221621	—	4,834
				Pass Through Total:	45,916
Direct Funding					
235055107	2	14.218	B-14-UC-20-0001	12,916	12,916
235055130	2	14.218	B-20-UC-20-0001	252,577	308,436
235055125	2	14.218	B-19-UC-20-0001	164,091	308,502
235055120	2	14.218	B-18-UC-20-0001	113,083	130,785
235055115	2	14.218	B-17-UC-20-0001	573	744
235055108	2	14.218	B-15-UC-20-0001	40,000	40,000
				Direct Funding Total:	801,383
				Program Total:	847,299
Emergency Solutions Grant Program					
Passed Through Kansas Housing Resources Corp					
235055127	14.231	ESG CV-FFY2020		29,726	67,707
235055122	14.231	ESG-FFY2019		41,983	83,744
				Pass Through Total:	151,451
				Program Total:	151,451
Home Investment Partnerships Program					
Direct Funding					
235122711	14.239	M17DC200206		—	5,761
235122819	14.239	235221819		—	34,913
235122832	14.239	235221832		87,401	87,401
235122913	14.239	235221913		45,591	45,591
				Direct Funding Total:	173,666
				Program Total:	173,666
Continuum of Care Program					
Direct Funding					
315001560	14.267	KS0050L7P051809		—	25,868
315001702	14.267	KS013L7P051800		—	44,826
315001580	14.267	KS0050L7P051910		—	76,251
				Direct Funding Total:	146,945
				Program Total:	146,945
Section 8 Housing Choice Vouchers Program					
Direct Funding					
235121203	3	14.871	235211203	—	371,038
235121902	3	14.871	KS162VO	—	222
235123201	3	14.871	KS162VO	242,103	11,110,426
235121202	3	14.871	KS162VO	7,390	608,230
235123202	3	14.871	235231202	—	236,280
				Direct Funding Total:	12,326,196
				Program Total:	12,326,196
Family Self-Sufficiency Program					
Direct Funding					
235000040	14.896	235000341		—	47,951
235121201	14.896	235211201		—	64,618
				Direct Funding Total:	112,569
				Program Total:	112,569
				Federal Agency Total:	1,037,434
					13,758,126

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	Cluster# CFDA#	Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
US Department of Justice				
Coronavirus Emergency Supplemental Funding Program				
Direct Funding				
125000872 Coronavirus Emergency Supplemental Funding Program (COVID-19)	16.034	2020-VD-BX-0146	\$ — \$	19,973
		Direct Funding Total:	—	19,973
		Program Total:	—	19,973
Crime Victim Assistance Program				
Passed Through Kansas Office of the Governor				
120000084 VOCA 2021	16.575	2018-V2-GX-0003	—	33,566
120000080 VOCA 2020	16.575	2018-V2-GX-0003	—	73,761
		Pass Through Total:	—	107,327
		Program Total:	—	107,327
Violence Against Women Formula Grants Program				
Passed Through Kansas Office of the Governor				
260020020 2020 VAWA	16.588	20-VAWA-12	—	51,773
		Pass Through Total:	—	51,773
		Program Total:	—	51,773
State Criminal Alien Assistance Program				
Direct Funding				
125000818 State Criminal Alien Assistance program	16.606	2016-AP-BX-0074	—	39,485
125000866 FY19 SCAAP	16.606	2020-AP-BX-0760	—	369
		Direct Funding Total:	—	39,854
		Program Total:	—	39,854
Edward Byrne Memorial Justice Assistance Grant Program				
Direct Funding				
260020030 JAG 2020	16.738	20-JAG-08	—	11,411
		Direct Funding Total:	—	11,411
		Program Total:	—	11,411
DNA Backlog Reduction Program				
Direct Funding				
125000808 FY17 NIJ Property Crime Case Backlog	16.741	125000809	—	65,227
125000868 FY19 CEBRA DNA Backlog	16.741	2019-DN-BX-0123	—	50,377
125000834 FY18 DNA CEBRA	16.741	2018-DN-BX-0103	—	144,366
		Direct Funding Total:	—	259,970
		Program Total:	—	259,970
Paul Coverdell Forensic Sciences Improvement Grant Program				
Direct Funding				
125000870 FY19 Digital Evidence Mgmt. - Coverdell	16.742	2019-CD-BX-0076	—	46,124
		Direct Funding Total:	—	46,124
Passed Through Kansas Criminal Justice Coordinating Council				
125000874 FY19 Coverdell Forensic of Electronic Data	16.742	20-NFSIA-01	—	78,987
		Pass Through Total:	—	78,987
		Program Total:	—	125,111
Equitable Sharing Program				
Direct Funding				
125000822 Federal Forfeiture - DOJ - Warehouse Project	16.922	12-DEA-569320	—	37,427
125000848 Forfeiture-DOJ Misc Programs	16.922	125000849	—	106,559
125000824 Drug Task Force-Federal Forfeiture	16.922	125000825	—	75,518
		Direct Funding Total:	—	219,504
		Program Total:	—	219,504
		Federal Agency Total:	—	834,923
US Department of Transportation				
Airport Improvement Program				
Direct Funding				
350000074 OJC Rwy 18 36 Construction	20.106	3-20-0062-031	—	654,308
350020302 FAA OJC Taxiway A Reconstruction	20.106		—	241,085
		Direct Funding Total:	—	895,393
		Program Total:	—	895,393
Federal Transit Capital Investment Grants Program				
Direct Funding				
335001549 12-FTA Bus Livability-BPI	4	20.500	1801	—
				5,250
		Direct Funding Total:	—	5,250
		Program Total:	—	5,250

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	Cluster#	CFDA#	Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
Federal Transit Formula Grants					
Direct Funding					
335001691 17- FTA 5307	4	20.507	MO-90-X316-01	\$ —	\$ 702,202
335002091 20-FTA-5307	4	20.507	20-FTA-5307	—	964,855
			Direct Funding Total:	—	1,667,057
			Program Total:	—	1,667,057
Formula Grants for Rural Areas					
Passed Through Kansas Department of Transportation					
335001904 19 FTA 5311 Grant		20.509	19-FTA-5311	—	165,760
			Pass Through Total:	—	165,760
			Program Total:	—	165,760
Enhanced Mobility of Seniors and Individuals with Disabilities Program					
Passed Through Kansas City Area Transportation Authority-FS					
315001522 2017 KC ATA 5310 Enhanced Mobility	5	20.513	MO-2017-11	—	71,540
			Pass Through Total:	—	71,540
			Program Total:	—	71,540
State and Community Highway Safety Program					
Passed Through Kansas Department of Transportation					
125000880 FY21 Special Traffic Enforcement Program	6	20.600	PT-1291-21	—	2,224
			Pass Through Total:	—	2,224
			Program Total:	—	2,224
National Priority Safety Programs					
Passed Through Kansas Department of Transportation					
125000830 FY19 KDOT Step	6	20.616	PT-1291-19	—	4,397
125000860 Impaired Driving Deterrent Program	6	20.616		—	6,522
125000858 KDOT Step	6	20.616		—	8,621
			Pass Through Total:	—	19,540
			Program Total:	—	19,540
			Federal Agency Total:	—	2,826,764
US Department of the Treasury					
Equitable Sharing Program					
Direct Funding					
125000828 Equitable Sharing - Federal - Treasury	21.016			—	18,219
120000062 2014 DOJ Equitable Sharing Fund	21.016		120000363	—	105
125000846 US Treasury BPV Replacement - Forfeiture	21.016			—	94,259
			Direct Funding Total:	—	112,583
			Program Total:	—	112,583
Coronavirus Relief - Pandemic Relief for Aviation Workers Program					
Direct Funding					
350020201 2020 Airport Cares Act Funds (COVID-19)	21.018			—	99,000
			Direct Funding Total:	—	99,000
			Program Total:	—	99,000
Coronavirus Relief Fund Program					
Direct Funding					
182000006 Coronavirus Relief Fund (COVID-19)	21.019		SLT0120	46,928,860	107,750,690
			Direct Funding Total:	46,928,860	107,750,690
Passed Through Kansas Secretary of State					
130052120 DS200 Ballot Scanners Help America Vote Act (HAVA) CARES Act 2020 (COVID-19)	21.019			—	488,750
			Pass Through Total:	—	488,750
Passed Through Kansas Dept. for Aging and Disability Services					
315001592 SPARK Johnson County (COVID-19)	21.019			—	438,105
			Pass Through Total:	—	438,105
Passed Through State of Kansas Finance Council					
182000020 State of Kansas Impact funds (CARES) (COVID-19)	21.019			1,139,065	7,093,641
			Pass Through Total:	1,139,065	7,093,641
			Program Total:	48,067,925	115,771,186
			Federal Agency Total:	48,067,925	115,982,769

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	Cluster# CFDA#	Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
US Environmental Protection Agency				
Air Pollution Control Program Support Program				
Passed Through Kansas Department of Health & Environment				
330020470	2020 Air Quality Grant Federal 105	66.001	796209	\$ — \$ 74,876
330021470	2021 Air Quality Grant Federal 105	66.001	796209	16,444
			Pass Through Total:	91,320
			Program Total:	91,320
			Federal Agency Total:	91,320
US Department of Health and Human Services				
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services Program				
Passed Through Kansas Department on Aging				
235064001	2021: III-D Health Promotions	93.043	100120	2,247
235133205	2020: III-D Health Promotions	93.043	10012019	6,626
			Pass Through Total:	8,873
			Program Total:	8,873
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers Program				
Passed Through Kansas Department on Aging				
235025001	2021: III-B In-Home Services	7	93.044 100120	13,388
235133204	2020: III-B Community Services	7	93.044 10012019	66,007
235133203	2020: III-B Legal	7	93.044 10012019	18,805
235133202	2020: III-B Access Services	7	93.044 10012019	91,676
235132203	2020: III-B In-Home Services	7	93.044 10012019	70,093
235131319	COVID-19 CARES IIIB (COVID-19)	7	93.044 3272020	21,135
235131201	2020: Aging Administration	7	93.044 100119	81,365
235131119	COVID-19 CARES Administration (COVID-19)	7	93.044 3272020	1,112
235037001	2021: Aging Administration	7	93.044 100120	11,532
235025004	2021: III-B Community Services	7	93.044 100120	1,997
235025002	2021: III-B Access Services	7	93.044 100120	16,956
			Pass Through Total:	394,066
			Program Total:	394,066
Special Programs for the Aging, Title III, Part C, Nutrition Services Program				
Passed Through Kansas Department on Aging				
235063001	2021: III-C1 Congregate Meals	7	93.045 100120	45,322
235134201	2020: III-C1 Congregate Meals	7	93.045 10012019	133,053
235663219	COVID-19 Families First Coronavirus Response Act (FFCRA)C2 (COVID-19)	7	93.045 3182020	88,559
235663119	COVID-19 Families First Coronavirus Response Act (FFCRA)C1 (COVID-19)	7	93.045 3182020	11,247
235132419	COVID-19 CARES C2 (COVID-19)	7	93.045 3272020	217,385
235131419	COVID-19 CARES C1 (COVID-19)	7	93.045 3272020	49,553
235089001	2021: III-C2 Home Meals	7	93.045 100120	171,577
			Pass Through Total:	716,696
			Program Total:	716,696
National Family Caregiver Support, Title III, Part E Program				
Passed Through Kansas Department on Aging				
235030001	2021: III-E Respite	93.052	100120	2,130
235133208	2020: III-E Counseling	93.052	10012019	450
235133207	2020: III-E Information	93.052	10012019	46,408
235133206	2020: III-E Assistance	93.052	10012019	10,544
235132205	2020: III-E Supplemental Services	93.052	10012019	47,579
235132204	2020: III-E Respite	93.052	10012019	18,605
235131219	COVID-19 CARES IIIE (COVID-19)	93.052	3272020	15,441
235030004	2021: III-E Information	93.052	100120	431
235030003	2021: III-E Assistance	93.052	100120	3,487
235030002	2021: III-E Supplemental Services	93.052	100120	9,638
			Pass Through Total:	154,713
			Program Total:	154,713
Nutrition Services Incentive Program				
Passed Through Kansas Department on Aging				
235134202	2020: III-C2 Home Meals	7	93.053 10012019	76,351
			Pass Through Total:	76,351
			Program Total:	76,351

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	Cluster# CFDA#	Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
Public Health Emergency Preparedness Program				
Passed Through Kansas Department of Health & Environment				
330021401	2021 REGION 15 PHEP - KC AREA COALITION	93.069	\$ —	\$ 13,868
330021404	2021 PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069	264678Z	175,844
330021405	2021 CITIES READINESS INITIATIVE	93.069	—	71,420
			Pass Through Total:	261,132
			Program Total:	261,132
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Coopera Program				
Passed Through Kansas Department of Health & Environment				
330020401	2020 REGION 15 PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.074	—	22,449
330020404	2020 PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.074	264678Y	185,070
330020405	2020 CITIES READINESS INITIATIVE	93.074	—	134,192
			Pass Through Total:	341,711
			Program Total:	341,711
Project Grants and Cooperative Agreements for Tuberculosis Control Program				
Passed Through Kansas Department of Health and Environment, STE 5				
330020335	2020 TB CONTROL PROGRAM	93.116	—	23,850
			Pass Through Total:	23,850
			Program Total:	23,850
Injury Prevention and Control Research and State and Community Based Program				
Passed Through Kansas Department of Health and Environment, STE 5				
330020438	KS Essentials for Childhood Initiative	93.136	3614	938
330020454	Overdose Data to Action Program	93.136	NU17CE924998-01-00	42,058
330021454	2021 Overdose Data to Action Program	93.136	NU17CE924998-02-00	293
			Pass Through Total:	43,289
			Program Total:	43,289
Family Planning Services Program				
Passed Through Kansas Department of Health and Environment, STE 5				
330020436	2020 FAMILY PLANNING GRANT	93.217	264FPPFY19	185,422
330021436	2021 FAMILY PLANNING	93.217	2640610	125,494
			Pass Through Total:	310,916
			Program Total:	310,916
Immunization Cooperative Agreements Program				
Passed Through Kansas Department of Health and Environment				
330020444	2020 IMMUNIZATION ACTION PLAN	93.268	264IMM20POP	15,612
330000082	Well Child Vaxxines	93.268	—	386,872
			Pass Through Total:	402,484
			Program Total:	402,484
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				
Passed Through Kansas Department of Health & Environment				
330022338	EPIDEMIOLOGY AND LABORATORY CAPACITY COOPERATIVE AGREEMENT	93.323	NU50CK000549-01	9,007
			Pass Through Total:	9,007
			Program Total:	9,007
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response Program				
Passed Through Kansas Department of Health & Environment				
330019411	2019 Coroner Toxicology	93.354	CDC-RFA-TP18-1802	75,000
330021337	KANSAS PUBLIC HEALTH CRISIS RESPONSE	93.354	NU90TP22130-01	115,937
			Pass Through Total:	190,937
			Program Total:	190,937
CDC Innovative State and Local Public Health Strategies to Prevent and Manage Program				
Passed Through Kansas Department of Health and Environment				
330020449	INNOVATIVE STATE AND LOCAL STRATEGIES FOR DIABETES AND HEART DISEAS	93.435	NU58DP006629-02-00	53,012
			Pass Through Total:	53,012
			Program Total:	53,012
Child Care and Development Block Grant Program				
Passed Through Kansas Department of Health and Environment, STE 5				
330020442	2020 Child Care Licensing	8 93.575	2643450J	192,179
330021442	2021 Child Care Licensing	8 93.575	2643450K	125,853
			Pass Through Total:	318,032
			Program Total:	318,032
Developmental Disabilities Basic Support and Advocacy Grants Program				
Passed Through Kansas Department for Children and Families - Office of Procurement & Contracts				
305000527	Employment	93.630	KCDD-2018-JCDS-5	2,465
			Pass Through Total:	2,465
			Program Total:	2,465

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	Cluster#	CFDA#	Grant Number	Passed Through To Subrecipients	Total Federal Expenditures			
Emergency Grants to Address Mental and Substance Use Disorders During COVID-19								
Passed Through Kansas Department for Aging and Disability Services								
315001591			Emergency COVID-19 Grant (COVID-19)	93.665	264ARTH18	\$ — \$ 49,536		
315001593			Coronavirus Relief Fund Community Assistance (COVID-19)	93.665	264435K	6,372		
				Pass Through Total:	55,908			
				Program Total:	55,908			
Medical Assistance Program								
Passed Through Kansas Department of Health and Environment (Division of Health Care Finance)								
330020136			2020 KANSAS CHILDREN SERVICE LEAGUE	9	93.778	KDHE2020	92,812	94,063
							Pass Through Total:	94,063
Passed Through Kansas Department of Health and Environment, STE 570								
330020434			2020 Teen Pregnancy Targeted Case Management	9	93.778	2642043	—	36,237
330021434			2021 Teen Pregnancy Targeted Cast Management	9	93.778	2642043	—	20,832
							Pass Through Total:	57,069
Passed Through Kansas Department for Aging and Disability Services								
305000529			CDDO Administration Federal Allocation	9	93.778		—	407,087
							Pass Through Total:	407,087
							Program Total:	92,812
92,812								558,219
Block Grants for Community Mental Health Services Program								
Passed Through Kansas Department for Aging and Disability Services								
315001566			SFY20 PMHC - BLOCK	93.958	FY20 PMHC CONTRACT		—	145,399
315001590			SFY21 PMHC - BLOCK	93.958	1B09SM082601-01		—	129,880
							Pass Through Total:	275,279
							Program Total:	275,279
Chronic Disease Risk Reduction								
Passed Through Kansas Department of Health and Environment								
330020435			Chronic Disease Risk Reduction 2020	93.991	264ARTH19		—	9,000
330021435			Chronic Disease Risk Reduction 2021	93.991	264277L		—	8,106
Sexual Violence Prevention and Education								
Passed Through Kansas Department of Health and Environment								
330021461			Sexual Violence Rape Prevention Education	93.991			—	19,882
330020461			Rape Prevention and Education Program	93.991			—	10,832
							Pass Through Total:	47,820
							Program Total:	47,820
Maternal and Child Health Services Block Grant to the States Program								
Passed Through Kansas Department of Health and Environment								
330020441			2020 MATERNAL & CHILD HEALTH	93.994	264035D		—	50,359
330021441			2021 MATERNAL & CHILD HEALTH	93.994	264035D/264035E		—	46,507
							Pass Through Total:	96,866
							Program Total:	96,866
							Federal Agency Total:	92,812
								4,341,626
US Department of Homeland Security								
Emergency Food and Shelter National Board Program								
Passed Through United Community Services of Johnson County								
235243004			2019 Outreach Emergency Food and Shelter Program Phase 36	97.024	191113		—	2,087
235243105			2020 Outreach EFSP-CARES Phase 37 (COVID-19)	97.024	7202020		—	23,000
235243104			2020 Outreach Emergency Food and Shelter	97.024	7202020		—	23,000
							Pass Through Total:	48,087
							Program Total:	48,087
Crisis Counseling								
Passed Through Kansas Department for Aging and Disability Services								
315001595			Crisis Counseling Program (CCP)	97.032			—	4,176
							Pass Through Total:	4,176
							Program Total:	4,176
Emergency Management Performance Grants Program								
Passed Through Kansas Division of Emergency Management								
250000039			2020 Emergency Management Performance Grant	97.042	EMK-2020-EP-00001		—	22,665
							Pass Through Total:	22,665
							Program Total:	22,665

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2020

Federal Grantor/ Pass-Through Grantor/ Program Title	Cluster# CFDA#	Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
Presidential Declared Disaster Assistance to Individuals and Households - Other Needs				
Direct Funding				
315001581 CARES Act Provider Relief Fund (COVID-19)	97.050		\$ —	\$ 250,739
			Direct Funding Total:	250,739
			Program Total:	250,739
Disaster Housing Assistance Grant Program				
Direct Funding				
235021802 08: DHAP Administration	97.109	235210802	—	1,145
			Direct Funding Total:	1,145
			Program Total:	1,145
			Federal Agency Total:	326,812
			Total Expenditures of Federal Awards:	\$ 49,198,171 \$ 139,387,351

Clusters	Cluster Total
1-Child Nutrition Cluster	76,453
2- CDBG- Entitlement Grants Cluster	847,299
3- Housing Voucher Cluster	12,326,196
4- Federal Transit Cluster	1,672,307
5-Transit Services Programs Cluster	71,540
6- Highway Safety Cluster	21,764
7- Aging Cluster	1,187,113
8- CCDF Cluster	318,032
9- Medicaid Cluster	558,219

JOHNSON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2020

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. The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of Johnson County, Kansas (the County) for the year ended December 31, 2020. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the schedule.

2. Basis Of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2020. 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* (the Uniform Guidance). Because the schedule presents only a selected portion of the operations 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.

3. Summary Of Significant Accounting Policies

Expenditures reported on the schedule are 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.

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.

5. Additional Audits

Grantor agencies reserve the right to conduct additional audits on the County's grant programs for the 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, 2020.

JOHNSON COUNTY, KANSAS

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended December 31, 2020**

Section I - Summary Of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes x no
- Significant deficiency(ies) identified? yes x none reported

Noncompliance material to financial statements noted?

 yes x no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes x no
- Significant deficiency(ies) identified? yes x none reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

 yes x no

Identification of major programs:

<u>Name Of Federal Program Or Cluster</u>	<u>CFDA Number</u>
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557
Coronavirus Relief Fund (COVID-19)	21.019

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

\$3,000,000

Auditee qualified as low-risk auditee?

 x yes no

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*
For The Year Ended December 31, 2020

Section II - Financial Statement Findings

None

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*
For The Year Ended December 31, 2020

Section III - Federal Award Findings And Questioned Costs

None

JOHNSON COUNTY, KANSAS

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For The Year Ended December 31, 2019**

None