

JOHNSON COUNTY, KANSAS

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2017

WITH

INDEPENDENT AUDITOR'S REPORT



JOHNSON COUNTY, KANSAS
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YEAR ENDED DECEMBER 31, 2017
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JOHNSON COUNTY, KANSAS

SINGLE AUDIT REPORT

Year Ended December 31, 2017

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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, 2017, 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 7, 2018.

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 and therefore, material weaknesses or significant deficiencies may exist that have not identified. 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 7, 2018
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' (County) 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, 2017. 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 \$20,846 in federal awards which are not included in the schedule during the year ended December 31, 2017. 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 statutes, 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, 2017.

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 2017-001. 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 2017-001 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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 7, 2018, 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 7, 2018
Wichita, Kansas

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2017

SECTION I – SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified?
Significant deficiencies identified that are not considered to be material weaknesses?
Noncompliance material to financial statements noted?

FEDERAL AWARDS

Internal control over major programs:

- Material weaknesses identified?
Significant deficiencies identified that are not considered to be material weaknesses?

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

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

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

Dollar threshold used to distinguish between type A and type B programs: \$899,194

Auditee qualified as low-risk auditee? X Yes

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2017
(Continued)

SECTION II – FINANCIAL STATEMENT FINDINGS

None were reported.

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2017
(Continued)

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2017-001 Significant Deficiency

CFDA #14.871: Section 8 Housing Choice Voucher, U.S. Department of Housing and Urban Development, All Open Grants

Condition: Housing Quality Standards (HQS) reinspections were not performed on fail inspections within the mandated thirty calendar days of the initial inspection.

Criteria: Under 24 CFR 982 Section 404(a)(3), a Public Housing Authority must not make any housing assistance payments for a dwelling unit that fails to meet the Housing Quality Standards, unless the owner corrects the defects found within no more than 30 calendar days.

Questioned Costs: None were noted.

Context: Out of the 60 tenant files selected for testing for HQS, 4 files had the reinspection performed later than 30 days from the initial failed HQS inspection.

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

Cause: In some cases, processes and procedures were not followed to ensure the County met the reinspection deadline of thirty calendar days.

Effect: Failure to conduct HQS reinspections within 30 days could result in a landlord receiving payments for substandard dwelling units.

Recommendation: We recommend the County implement controls to insure all HQS reinspections are performed within 30 days of the initial inspection.

Management's Response (unaudited): The Johnson County Housing Department was found non-compliant with 24 CFR 982 Section 404(a)(3) which states a Public Housing Authority must not make any housing assistance payments for a dwelling unit that fails to meet the Housing Quality Standards unless the owner corrects the defects found within no more than 30 calendar days. Out of the 60 tenant files selected for testing for HQS, 4 files had the re-inspection performed later than 30 days from the initial failed HQS inspection.

Going forward Johnson County Housing Department will not make any housing assistance payments for a dwelling unit that fails to meet the HQS, unless the owner corrects the defect within the period specified by the Johnson County Housing Authority and corrections have been verified. If a defect is life threatening, the owner must correct the defect within 24 hours. For other defects, the owner must correct the defect within no more than 30 calendar days (or any PHA-approved extension).

As an added control, the Department has implemented a requirement that extensions will only be granted with the prior written approval of the Program Supervisor.

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2017
(Continued)

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

Also, the Housing Intake Worker who prepares the inspection notices has been instructed to not send any letters that do not conform to the 30 day re-inspection period without the prior written approval of the Program Supervisor.

This plan will be effective starting May 30, 2018.

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2017

Federal Grantor / Pass-Through Grantor / Program Title	Cluster #	CFDA #	Pass Thru Number	Passed Through To Subrecipients	Total Federal Expenditures
US Department of Agriculture					
National School Lunch Program					
Passed Through Kansas State Department of Education					
255001748 17 School Lunch Program	4	10.555	X0620	\$ -	\$ 42,677
255001848 18 School Lunch Program	4	10.555	X0620	-	41,372
			Pass Through Total:	-	84,049
			Program Total:	-	84,049
Special Supplemental Nutrition Program for Women, Infants, and Children					
Passed Through Kansas Department of Health and Environment					
330014450 14 Women, Infants, and Children		10.557		-	1
330014451 14 WIC, Breast Feeding Peer Counselor		10.577		-	512
330015450 15 Women, Infants, and Children		10.557		-	36,736
330016450 16 Women, Infants, and Children		10.557		-	105,030
330016451 16 WIC, Breast Feeding Peer Counselor		10.557		-	1,707
330017450 17 Women, Infants, and Children		10.557		-	959,165
330017451 17 WIC, Breast Feeding Peer Counselor		10.557		-	13,886
330018450 18 Women, Infants, and Children		10.557		-	252,912
330018451 18 WIC, Breast Feeding Peer Counselor		10.557		-	3,904
			Pass Through Total:	-	1,373,853
			Program Total:	-	1,373,853
			Federal Agency Total:	-	1,457,902
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, Minor Home Repair	3	14.218		-	703
235122525 15 City of Overland Park, MHR Administration	3	14.218		-	11,100
235122620 16 City of Overland Park, Minor Home Repair	3	14.218		-	87,159
			Pass Through Total:	-	98,962
Passed Through City of Shawnee					
235122519 15 City of Shawnee, Minor Home Repair	3	14.218		-	57
235122618 16 City of Shawnee, Minor Home Repair	3	14.218		-	25,000
235122719 17 City of Shawnee, Minor Home Repair	3	14.218		-	15,007
			Pass Through Total:	-	40,064
Direct Funding					
235055107 14 Community Development Block Grant	3	14.218	B-14-UC-20-0001	39,544	39,544
235055108 15 Community Development Block Grant	3	14.218	B-15-UC-20-0001	27,034	173,592
235055110 16 Community Development Block Grant	3	14.218	B-16-UC-20-0001	216,850	288,178
235055115 17 Community Development Block Grant	3	14.218	B-17-UC-20-0001	258,755	266,263
			Direct Funding Total:	542,183	767,577
			Program Total:	542,183	906,603
Emergency Solutions Grant Program					
Passed Through Kansas Housing Resources Corp					
235055112 16 Emergency Solutions Grant	14.231		ESG-FFY2016	65,481	73,333
235055113 17 Emergency Solutions Grant	14.231		ESG-FFY2017	16,069	17,972
			Pass Through Total:	81,550	91,305
			Program Total:	81,550	91,305
Home Investment Partnerships Program					
Direct Funding					
235122510 15 CHDO CO	14.239		M-15-DC-20-0206	18,267	18,267
235122511 15 HOME Olathe	14.239		M-15-DC-20-0206	80,860	80,860
235122512 15 HOME Overland Park	14.239		M-15-DC-20-0206	-	85,060
235122513 15 HOME Shawnee	14.239		M-15-DC-20-0206	-	53,684
235122514 15 HOME Non Entitlement	14.239		M-15-DC-20-0206	-	16,680
235122610 16 HOME Administration	14.239		MO-16-DC-20-0206	-	4,853
235122611 16 CHDO CR	14.239		MO-16-DC-20-0206	100,518	100,518
235122612 16 CHDO CO	14.239		MO-16-DC-20-0206	17,783	17,783
235122613 16 HOME Olathe	14.239		MO-16-DC-20-0206	21,800	21,800
235122615 16 HOME Shawnee	14.239		MO-16-DC-20-0206	-	6,460
235122616 16 HOME Non-Entitlement	14.239		MO-16-DC-20-0206	-	52,123
235122711 17 HOME Administration	14.239		MO-17-DC-20-0206	-	562
			Direct Funding Total:	239,228	458,650
			Program Total:	239,228	458,650

The accompanying notes are an integral part of these financial statements.

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2017
(Continued)

Federal Grantor / Pass-Through Grantor / Program Title	Cluster #	CFDA #	Pass Thru Number	Passed Through To Subrecipients	Total Federal Expenditures
Continuum of Care Program					
Direct Funding					
235122617 16 Save Inc. (H)		14.267	KS0068L7P051505	\$ 11,742	\$ 11,742
235122622 16 Save Inc (H)		14.267	KS0068L7P051606	11,676	11,676
315001489 15 Shelter Plus Care Samaritan Bonus		14.267	KS0027L7P051402	-	25
315001490 15 Shelter Plus Care Secondary		14.267	KS0025L7P051402	-	115
315001497 16 Shelter Plus Care Homeless Supported Housing		14.267	KS0050L7P051405	-	8,642
315001509 16 Shelter Plus Care Secondary		14.267	KS0025L7P051503	-	21,909
315001520 16 Shelter Plus Care PRIME		14.267	KS0050L7P051607	-	90,703
315001530 17 Shelter Plus Care Secondary		14.267	KS0025L7P051604	-	1,959
			Direct Funding Total:	23,418	146,771
			Program Total:	23,418	146,771
Section 8 Housing Choice Vouchers					
Direct Funding					
235121702 17 HCV Administration	11	14.871		-	922,174
235123701 17 HCV Rental Assistance	11	14.871		205,022	9,792,432
235123702 17 HCV Portability	11	14.871		-	627,595
			Direct Funding Total:	205,022	11,342,201
			Program Total:	205,022	11,342,201
Family Self-Sufficiency Program					
Direct Funding					
235000040 02 FSS ACCOUNT		14.896		-	31,499
235121601 16 FSS Coordinator		14.896		-	310
235121701 17 FSS Coordinator		14.896		-	63,117
			Direct Funding Total:	-	94,926
			Program Total:	-	94,926
			Federal Agency Total:	1,091,401	13,040,456
US Department of Justice					
Juvenile Accountability Block Grants					
Passed Through Kansas Department of Corrections					
255001755 17 Juvenile Accountability Block Grant		16.523	JABG-2017-10	-	631
			Pass Through Total:	-	631
			Program Total:	-	631
Juvenile Justice and Delinquency Prevention_Allocation to States					
Passed Through Kansas Department of Corrections					
255001774 17 Title II Formula-DMC Intensive Site Engagement		16.540	DMC-2017-55-01	-	111,856
			Pass Through Total:	-	111,856
			Program Total:	-	111,856
Crime Victim Assistance					
Passed Through Kansas Office of the Governor					
120000071 17-VOCA-26		16.575	2015-VA-GX-0027	-	50,716
120000074 18-VOCA-26		16.575	2016-VA-GX-0040	-	24,750
			Pass Through Total:	-	75,466
			Program Total:	-	75,466
Drug Court Discretionary Grant Program					
Direct Funding					
260017555 Veterans Treatment Court		16.585	2016-VV-BX-0004	-	103,542
			Direct Funding Total:	-	103,542
			Program Total:	-	103,542
Violence Against Women Formula Grants					
Passed Through Kansas Office of the Governor					
260016020 Federal S.T.O.P. Violence Against Women Act Grant Program		16.588	16-VAWA-10	-	6
260017020 Violence Against Women Grant		16.588	17-VAWA-09	-	45,334
			Pass Through Total:	-	45,340
			Program Total:	-	45,340
State Criminal Aline Assistance					
Direct Funding					
125000818 16 SCAAP		16.606		-	145,520
			Direct Funding Total:	-	145,520
			Program Total:	-	145,520
DNA Backlog Reduction Program					
Direct Funding					
125000798 16 DNA Backlog Reduction		16.741	2016-DN-BX-0079	-	48,936
			Direct Funding Total:	-	48,936
			Program Total:	-	48,936
Paul Coverdell Forensic Sciences Improvement Grant Program					
Passed Through Kansas Criminal Justice Coordinating Council					
125000800 17 Coverdell - Multi Media Eqpt.		16.742	17-NFSIA-01	-	9,000
			Pass Through Total:	-	9,000
			Program Total:	-	9,000

The accompanying notes are an integral part of these financial statements.

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2017
(Continued)

Federal Grantor / Pass-Through Grantor / Program Title	Cluster #	CFDA #	Pass Thru Number	Passed Through To Subrecipients	Total Federal Expenditures
National Sexual Assault Kit Initiative					
Passed Through Kansas Bureau of Investigations					
125000762 National Sexual Assault Kit Initiative		16.833	2015-AK-BX-K001	\$ -	\$ 104
			Pass Through Total:	-	104
			Program Total:	-	104
Equitable Sharing Program					
Passed Through United States Secret Service					
120000053 11 Department of Justice Equitable Sharing Program		16.922	KS046015A	-	183
120000062 14 Department of Justice Equitable Sharing Program		16.922	KS046013A	-	3,306
			Pass Through Total:	-	3,489
			Program Total:	-	3,489
			Federal Agency Total:	-	543,884
US Department of Labor					
Employment Service/Wagner-Peyser Funded Activities					
Passed Through Kansas Department of Commerce and Housing - KAMP					
305000522 Kansas DEI: Project SEARCH	6	17.207	FY14-DEI-JCDS-001	-	75,148
			Pass Through Total:	-	75,148
			Program Total:	-	75,148
			Federal Agency Total:	-	75,148
US Department of Transportation					
Airport Improvement Program					
Direct Funding					
350000060 OJC NE Ramp & W T-Hanger Taxilanes		20.106	AIP 3-20-0062-028	-	2,645,807
350000072 IXD NE Apron (Commemorative) 2016		20.106	03-20-0109-028	-	1,311,549
350000074 OJC Rwy 18 36 Rehab Design		20.106	03-20-0062-029	-	96,607
			Direct Funding Total:	-	4,053,963
			Program Total:	-	4,053,963
Federal Transit_Capital Investment Grants					
Direct Funding					
335001549 12 FTA Bus Livability-BPI	7	20.500	1801	-	234,036
			Direct Funding Total:	-	234,036
			Program Total:	-	234,036
Federal Transit_Formula Grants					
Direct Funding					
335001570 14 FTA 5307	7	20.507	KS-90-X150-00	-	47,404
335001577 15 FTA 5307	7	20.507	KS-90-X156-00	-	340,189
			Direct Funding Total:	-	387,593
Passed Through Kansas City Area Transportation Authority-FS					
335001762 17 KCATA Non-Exchange Buses	7	20.507		-	641,120
			Pass Through Total:	-	641,120
			Program Total:	-	1,028,713
State and Community Highway Safety					
Passed Through Kansas Department of Transportation					
125000794 17 KDOT STEP	10	20.600	PT-1291-17	-	5,394
			Pass Through Total:	-	5,394
			Program Total:	-	5,394
National Priority Safety Programs					
Passed Through Kansas Department of Transportation					
125000792 17 Impaired Driving Deterrence	10	20.616	AL-9098-17	-	6,105
125000802 17 KDOT Toxicology Lab Eqpt	10	20.616	SP-4705-17	-	333,326
			Pass Through Total:	-	339,431
			Program Total:	-	339,431
			Federal Agency Total:	-	5,661,537
General Services Administration					
Donation of Federal Surplus Personal Property					
Direct Funding					
215000020 Cisco Non-Exchange Transfer		39.003	60	-	149,820
			Direct Funding Total:	-	149,820
			Program Total:	-	149,820
			Federal Agency Total:	-	149,820
US Environmental Protection Agency					
Air Pollution Control Program Support					
Passed Through Kansas Department of Health and Environment					
330017470 17 AIR QUALITY FEDERAL 105 GRANT		66.001	796209	-	69,657
330018470 18 AIR QUALITY FEDERAL 105 GRANT		66.001	796209	-	14,761
			Pass Through Total:	-	84,418
			Program Total:	-	84,418

The accompanying notes are an integral part of these financial statements.

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2017
(Continued)

Federal Grantor / Pass-Through Grantor / Program Title	Cluster #	CFDA #	Pass Thru Number	Passed Through To Subrecipients	Total Federal Expenditures
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	\$ -	\$ 577,377
390000031 LSD 1 of Kill Creek No. 2	5	66.458	C20 1920 01	-	2,844,522
			Pass Through Total:	-	3,421,899
			Program Total:	-	3,421,899
			Federal Agency Total:	-	3,506,317
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					
235133705 17 III-D Health Promotions		93.043	17-11-3D	-	19,860
235133805 18 III-D Health Promotions		93.043	18-11-1D	-	1,469
			Pass Through Total:	-	21,329
			Program Total:	-	21,329
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers					
Passed Through Kansas Department on Aging					
235131701 17 Aging Administration	1	93.044	17-11-3A	-	60,813
235131801 18 Aging Administration	1	93.044	18-11-1A	-	16,726
235132703 17 III-B In-Home Services	1	93.044	17-11-3B	-	155,483
235132803 18 III-B In-Home Services	1	93.044	18-11-1B	-	27,914
235133702 17 III-B Access Services	1	93.044	17-11-3B	-	136,432
235133703 17 III-B Legal Services	1	93.044	17-11-3B	-	29,019
235133704 17 III-B Community Services	1	93.044	17-11-3B	-	34,064
235133802 18 III-B Access Services	1	93.044	18-11-1B	-	25,425
235133803 18 III-B Legal	1	93.044	18-11-1B	-	7,362
235133804 18 III-B Community Services	1	93.044	18-11-1B	-	2,813
			Pass Through Total:	-	496,051
			Program Total:	-	496,051
Special Programs for the Aging_Title III, Part C_Nutrition Services					
Passed Through Kansas Department on Aging					
235134701 17 III-C1 Congregate Meals	1	93.045	17-11-3C(1)	-	285,915
235134702 17 III-C2 Home Delivered Meals	1	93.045	17-11-4C(2)	-	153,924
235134801 18 III-C1 Congregate Meals	1	93.045	18-11-3C(1)	-	67,409
235134802 18 III-C2 Home Delivered Meals	1	93.045	18-11-3C(2)	-	60,703
			Pass Through Total:	-	567,951
			Program Total:	-	567,951
National Family Caregiver Support, Title III, Part E					
Passed Through Kansas Department on Aging					
235132704 17 III-E Respite Care		93.052	17-11-3E	-	59,811
235132705 17 III-E Supplemental Services		93.052	17-11-3E	-	128,885
235132804 18 III-E Respite Care		93.052	18-11-1E	-	10,607
235132805 18 III-E Supplemental Services		93.052	18-11-1E	-	22,370
235133706 17 III-E Assistance		93.052	17-11-3E	-	30,728
235133707 17 III-E Information		93.052	17-11-3E	-	9,303
235133708 17 III-E Counseling		93.052	17-11-3E	-	450
235133806 18 III-E Assistance		93.052	18-11-1E	-	8,866
235133807 18 III-E Information		93.052	18-11-1E	-	443
			Pass Through Total:	-	271,463
			Program Total:	-	271,463
Nutrition Services Incentive Program					
Passed Through Kansas Department on Aging					
235134701 17 III-C1 Congregate Meals	1	93.053	17-11-3C(1)	-	50,680
235134702 17 III-C2 Home Delivered Meals	1	93.053	17-11-4C(2)	-	152,500
235134801 18 III-C1 Congregate Meals	1	93.053	18-11-3C(1)	-	11,073
235134802 18 III-C2 Home Delivered Meals	1	93.053	18-11-3C(2)	-	32,054
			Pass Through Total:	-	246,307
			Program Total:	-	246,307
Public Health Emergency Preparedness					
Passed Through Kansas Department of Health and Environment					
330017404 17 Public Health Emergency Preparedness		93.069	264678U	-	198,483
330017405 17 Cities Readiness Initiative		93.069	U90TP000523	-	109,643
330018404 18 Public Health Emergency Preparedness		93.069	264678W	-	154,203
			Pass Through Total:	-	462,329
			Program Total:	-	462,329

The accompanying notes are an integral part of these financial statements.

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2017
(Continued)

Federal Grantor / Pass-Through Grantor / Program Title	Cluster #	CFDA #	Pass Thru Number	Passed Through To Subrecipients	Total Federal Expenditures
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements					
Passed Through Kansas Department of Health and Environment					
330016406 16 Ebola Supplemental		93.074	U90TP0000523	\$ -	\$ 117,641
330018401 18 Region 15 Public Health Emergency Preparedness		93.074	17-701	-	3,086
330018405 18 Cities Readiness Initiative		93.074	TP17-1701	-	47,419
			Pass Through Total:	-	168,146
			Program Total:	-	168,146
Affordable Care Act (ACA) Personal Responsibility Education Program					
Passed Through Kansas Department of Health and Environment					
330017433 17 Personal Responsibility Education Program		93.092	264952F	-	68,599
330018433 18 Personal Responsibility Education Program		93.092	264952F	-	35,970
			Pass Through Total:	-	104,569
			Program Total:	-	104,569
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
Passed Through Kansas Department of Health and Environment					
330014335 14 Tuberculosis Control Program		93.116		-	712
330017335 17 Tuberculosis Control Program		93.116		-	23,264
			Pass Through Total:	-	23,976
			Program Total:	-	23,976
Family Planning_Services					
Passed Through Kansas Department of Health and Environment					
330017436 17 Family Planning		93.217	264FP17	-	197,070
330018436 18 Family Planning		93.217	FHPA076219-03	-	143,672
			Pass Through Total:	-	340,742
			Program Total:	-	340,742
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless)					
Passed Through Kansas Dept. for Aging and Disability Services					
315001492 16 PMHC - BLOCK GRANT	8	93.224	SFY16 PMHC CONTRACT	-	134,813
315001529 18 PMHC-BLOCK GRANT	8	93.224	SFY18 PMHC CONTRACT	-	177,584
			Pass Through Total:	-	312,397
			Program Total:	-	312,397
Immunization Cooperative Agreements					
Passed Through Kansas Department of Health and Environment					
330000082 VCF- Vaccines for Children		93.268		-	572,040
330017444 17 Immunization Action Plan		93.268	264315J3OP	-	11,973
330018441 18 Maternal and Child Health		93.268	264315K3OP	-	17,710
			Pass Through Total:	-	601,723
			Program Total:	-	601,723
National State Based Tobacco Control Programs					
Passed Through Kansas Department of Health and Environment					
330017435 17 Chronic Disease Risk Reduction		93.305	264435H	-	16,000
330018435 18 Chronic Disease Risk Reduction		93.305	264435J	-	24,995
			Pass Through Total:	-	40,995
			Program Total:	-	40,995
Cooperative Agreement to Support Navigators in Federally-facilitated and State Partnership Marketplaces					
Passed Through Kansas Association for Medically Underserved, Inc.					
330017420 17 KAMU ACA Navigator		93.332	16-133	-	2,906
330018420 18 KAMU ACA Navigator		93.332		-	6,021
			Pass Through Total:	-	8,927
			Program Total:	-	8,927
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity					
Passed Through Kansas Department of Health and Environment					
330017491 17 Waste Tire Disposal Grant for Zika Remediation		93.521		-	5,397
			Pass Through Total:	-	5,397
			Program Total:	-	5,397
Child Care and Development Block Grant					
Passed Through Kansas Department of Health and Environment					
330017442 17 Child Care Licensing Program	2	93.575	2643450F	-	180,784
330018442 18 Child Care Licensing Program	2	93.575	2643450G	-	155,644
			Pass Through Total:	-	336,428
			Program Total:	-	336,428
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)					
Passed Through Kansas Department of Health and Environment					
330017422 17 CDC 1422		93.757	DP14-1422PPHF14	-	511,980
330017435 17 Chronic Disease Risk Reduction		93.757	264472T	-	7,000
330018422 18 CDC 1422		93.757	DP14-1422PPHF14	-	98,322
			Pass Through Total:	-	617,302
			Program Total:	-	617,302

The accompanying notes are an integral part of these financial statements.

JOHNSON COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2017
(Continued)

Federal Grantor / Pass-Through Grantor / Program Title	Cluster #	CFDA #	Pass Thru Number	Passed Through To Subrecipients	Total Federal Expenditures
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)					
Passed Through Kansas Department of Health and Environment					
330018435 18 Chronic Disease Risk Reduction		93.758	264277J	\$ -	\$ 29,160
			Pass Through Total:	-	29,160
			Program Total:	-	29,160
Medical Assistance Program					
Passed Through Kansas Department of Health and Environment					
330017136 17 Kansas Children's Service League	12	93.778		49,500	50,175
330018136 18 Kansas Children's Service League	12	93.778		23,166	23,166
			Pass Through Total:	72,666	73,341
Passed Through Kansas Department of Health and Environment					
330017434 17 Teen Pregnancy Targeted Case Management	12	93.778	2642043	-	44,752
330018434 18 Teen Pregnancy Targeted Case Management	12	93.778	2642043	-	38,964
			Pass Through Total:	-	83,716
Passed Through Kansas Dept. for Aging and Disability Services					
305000525 17 CDDO Administration	12	93.778	40661	-	245,334
305000526 18 CDDO Administration	12	93.778	40661	-	253,875
			Pass Through Total:	-	499,209
			Program Total:	72,666	656,266
Preventive Health and Health Services Block Grant					
Passed Through Kansas Department of Health and Environment					
330017435 17 Chronic Disease Risk Reduction		93.991	264277J	-	9,000
			Pass Through Total:	-	9,000
			Program Total:	-	9,000
Maternal and Child Health Services Block Grant to the States					
Passed Through Kansas Department of Health and Environment					
330017441 17 Maternal and Child Health		93.994	264329J	-	13,718
330018441 18 Maternal and Child Health		93.994	264329K	-	91,669
			Pass Through Total:	-	105,387
			Program Total:	-	105,387
			Federal Agency Total:	72,666	5,425,845
US Department of Homeland Security					
Emergency Food and Shelter National Board Program					
Passed Through United Community Services of Johnson County					
235143706 17 Outreach Emergency Food and Shelter Program		97.024	4042017	-	7,494
235143707 17 Outreach Emergency Food and Shelter Program Phase 34		97.024	8232017	-	6,560
			Pass Through Total:	-	14,054
			Program Total:	-	14,054
Emergency Management Performance Grants					
Passed Through Kansas Division of Emergency Management					
250000031 17 EMPG Grant		97.042	EMK-2017-EP-00003	-	95,484
			Pass Through Total:	-	95,484
			Program Total:	-	95,484
Disaster Housing Assistance Grant					
Direct Funding					
235021802 08 DHAP Administration		97.109		-	2,702
			Direct Total:	-	2,702
			Program Total:	-	2,702
			Federal Agency Total:	-	112,240
Total Expenditures of Federal Awards:				\$ 1,164,067	\$ 29,973,149

Clusters	Cluster Total
1- Aging Cluster	1,310,309
2- CCDF Cluster	336,428
3- CDBG - Entitlement Grants Cluster	906,603
4- Child Nutrition Cluster	84,049
5- Clean Water State Revolving Fund Cluster	3,421,899
6- Employment Service Cluster	75,148
7- Federal Transit Cluster	1,262,749
8- Health Center Program Cluster	312,397
10- Highway Safety Cluster	344,825
11- Housing Voucher Cluster	11,342,201
12- Medicaid Cluster	656,266

The accompanying notes are an integral part of these financial statements.

JOHNSON COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2017

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, 2017. 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. 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, 2017.