

***JOHNSON COUNTY, KANSAS***

SINGLE AUDIT REPORT

YEAR ENDED DECEMBER 31, 2018

WITH

INDEPENDENT AUDITOR'S REPORT



JOHNSON COUNTY, KANSAS  
SINGLE AUDIT REPORT  
YEAR ENDED DECEMBER 31, 2018  
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INDEPENDENT AUDITOR'S REPORT

**JOHNSON COUNTY, KANSAS**

**SINGLE AUDIT REPORT**

Year Ended December 31, 2018

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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

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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 (County), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County, Kansas' basic financial statements, and have issued our report thereon dated July 23, 2019.

**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) 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 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2018-001 that we consider to be a significant deficiency.

## **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 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2018-001.

## **Johnson County, Kansas' Response to Findings**

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

## **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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Allen, Gibbs & Houlik, L.C.*  
CERTIFIED PUBLIC ACCOUNTANTS

July 23, 2019  
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

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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 the County's major federal programs for the year ended December 31, 2018. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The District's basic financial statements include the operations of the Johnson County Park and Recreation (District), a component unit of Johnson County, which received \$40,564 in federal awards which are not included in the schedule during the year ended December 31, 2018. 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 the County's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the County 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, 2018.

### ***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 questions costs as items 2018-002 and 2018-003. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's 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 the County 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 the County's 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 the County's 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2018-002 that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 23, 2019, 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

July 23, 2019  
Wichita, Kansas



JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2018

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 Airport Improvement Program, Federal Transit Cluster, and Aging Cluster.

Dollar threshold used to distinguish between type A and type B programs: \$842,915

Auditee qualified as low-risk auditee? X Yes

JOHNSON COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2018  
(Continued)

SECTION II – FINANCIAL STATEMENT FINDINGS

**Finding 2018-001 Significant Deficiency**

**Johnson County, Kansas Accounts Payable**

**Condition:** The County did not have internal controls in place to capture retainage payable related to percentage of completion construction contracts resulting in an understatement of expenditures and accounts payable.

**Criteria:** Internal controls should be designed to provide adequate control over the preparation of reliable financial statements.

**Cause:** The County did not have processes in place to capture retainage payable in the financial statements.

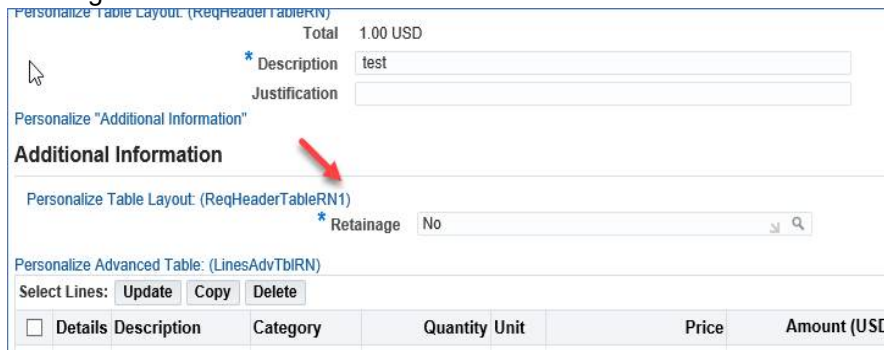
**Effect:** Lack of controls and procedures could result in a material misstatement to the financial statements.

**Recommendation:** We recommend management develop procedures and controls to ensure retainage payable is properly accounted for in the County’s accounting records and financial statements.

**Management’s Response (Unaudited):** During the course of the 2018 audit, it was discovered that the County has not been recording retainage payable in its financial statements. Due to the dollar amount of construction projects the County currently has underway (Courthouse, Tomahawk, Lenexa and Monticello Libraries), the prior period adjustment for the Public Building Commission (PBC) is considered material (\$514,829) and has risen to the significant deficiency level. Staff identified and recorded the retainage payable amount of \$7,083,485 in the 2018 financial statements.

TFM Accounting has put procedures in place to capture and track the retainage information going forward. The procedures include:

- Provide information during financial user-group and yearend training sessions, so departments responsible for managing large construction projects are aware of the financial reporting requirement.
- Add a “Retainage” flag on the Oracle IProcurement screen for departments to select when entering requisitions/purchase orders (PO’s) that have retainage.
- This flag will allow TFM Accounting to run a report at yearend to identify which PO’s have retainage.



**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended December 31, 2018  
(Continued)

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**SECTION II – FINANCIAL STATEMENT FINDINGS (CONTINUED)**

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**Finding 2018-001 Significant Deficiency (Continued)**

**Johnson County, Kansas Accounts Payable**

**Management's Response (Unaudited) Continued:**

- Create a yearend form for departments responsible for managing large construction projects to report the retainage amount, vendor, and provide a copy of the invoice to TFM Accounting.
- Prepare an audit workpaper that demonstrates review and analysis of current year CIP projects and the Search for Unrecorded workpaper that documents review of material payments that occur within the next reporting period.
- Add this new audit workpaper to the Prepared by Client (PBC) audit workpaper listing.

**Contact Person:** Becky Jones, Assistant Finance Director

**Anticipated Correction Date:** July 1, 2019

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Year Ended December 31, 2018  
(Continued)

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

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**Finding 2018-002 Significant Deficiency**

**CFDA # 20.500 / 20.507: Federal Transit Cluster, U.S. Department of Transportation, All Open Grants**

**Condition:** Johnson County is required to perform a verification check, by checking SAM.gov, collecting a certification, or adding a clause/condition to the covered transaction.

**Criteria:** Under 2 CFR 180 Section 155, an entity must check the Government-wide System of Award Management exclusions (SAM Exclusions) to determine whether a person is excluded. The General Services Administration (GSA) maintains the SAM Exclusions and makes it available, as detailed in Subpart E of this part. When a Federal agency takes an action to exclude a person under the non-procurement or procurement debarment and suspension system, the agency enters the information about the excluded person into the SAM Exclusions.

**Questioned Costs:** None were noted

**Context:** Out of 6 expenditure selected for testing for procurement and suspension and debarment, 3 expenditures were missing the SAM.gov verification. It was noted that of the 3 expenditures, 2 of the expenditures were from the same Vendor.

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

**Cause:** Proper internal controls are missing to ensure processes and procedures are followed related to verifying vendor suspension and debarment via the SAM.gov website.

**Effect:** Failure to verify new vendors on SAM.gov could result in the County having vendors that are either suspended or debarred.

**Recommendation:** We recommend the County implement controls to insure all new vendors are getting verified on SAM.gov.

**Management's Response (Unaudited):** In the future Johnson County Transit Department will check SAM for exclusions to ensure the company or individual is neither suspended nor disbarred from work in which federal funds will be used. This will be added to the Johnson County Transit procedures checklist for procurements to avoid missing this step in the process.

**Contact Person:** Josh Powers, Business Liaison

**Anticipated Correction Date:** This plan of action will take place immediately and will be utilized going forward when work is being let to individuals or contractors.

**JOHNSON COUNTY, KANSAS**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended December 31, 2018

<i>Fiscal Year</i>	<i>Finding Number</i>	<i>Finding</i>	<i>CFDA Number</i>	<i>Questioned Costs</i>	<i>Comments</i>
<i>(1) Audit findings that have been fully corrected:</i>					
2017	2017-001	Per 24 CFR 982.404(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 (HQS) unless the owner corrects the defects found within no more than thirty calendar days.  The Johnson County Housing Department was found non-compliant with Housing Quality Standards when not all required re-inspections were completed within the mandated thirty day re-inspection period.	14.871	None	The Johnson County Housing Department was found non-compliant when HQS testing of sixty tenant files revealed four files with re-inspection dates later than the mandated thirty day requirement.  In accordance with 24 CFR 982 Section 404 (a)(3), Johnson County Housing Authority (PHA) will not make any housing assistance payments for a dwelling unit that fails to meet HQS, unless the owner corrects the defect within the period specified by the Johnson County Housing Authority and the corrections have been verified. If a defect is life-threatening, the owner must correct within 24 hours. For other defects, the owner must correct within no more than 30 calendar days (or any PHA-approved extension). As an added control, the PHA has implemented a requirement that extensions will only be granted with prior written approval from the HCV Program Supervisor. Also, the Housing Intake Worker who prepares the inspection notices has been instructed not to send any letters that do not conform to the 30 day re-inspection period without the prior written approval of the HCV Program Supervisor. This plan became effective on May 30, 2018.

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended December 31, 2018

Federal Grantor / Pass-Through Grantor / Program Title	Cluster #	CFDA #	Pass Thru Number	Passed Through To Subrecipients	Total Federal Expenditures
<b>US Department of Agriculture</b>					
National School Lunch Program					
Passed Through Kansas State Department of Education					
255001848 17 School Lunch Program	1	10.555	X0620	\$ -	\$ 39,965
255001948 18 School Lunch Program	1	10.555	X0620	-	34,270
			Pass Through Total:	-	74,235
			Program Total:	-	74,235
Special Supplemental Nutrition Program for Women, Infants, and Children					
Passed Through Kansas Department of Health and Environment					
330018450 18 WIC Program		10.557		-	1,077,580
330018451 18 BFPC		10.557		-	16,272
330019450 19 WIC Program		10.557		-	268,182
330019451 19 BFPC		10.557		-	4,424
			Pass Through Total:	-	1,366,458
			Program Total:	-	1,366,458
			<b>Federal Agency Total:</b>	-	<b>1,440,693</b>
<b>US Department of Housing and Urban Development</b>					
Community Development Block Grants/Entitlement Grants					
Passed Through City of Overland Park for Grants					
235122525 15 MHR Administration - OP	2	14.218		-	16,900
235122620 16 City of Overland Park MHR	2	14.218		-	12,225
235122724 17 City of Overland Park MHR	2	14.218		-	55,364
			Pass Through Total:	-	84,489
Passed Through City of Shawnee					
235122719 17 City of Shawnee MHR	2	14.218		-	9,993
			Pass Through Total:	-	9,993
Direct Funding					
235055107 14 Community Development Block Grant	2	14.218	B-14-UC-20-0001	38,741	38,741
235055110 16 Community Development Block Grant	2	14.218	B-16-UC-20-0001	71,756	142,938
235055115 17 Community Development Block Grant	2	14.218	B-17-UC-20-0001	307,010	450,660
235055120 18 Community Development Block Grant	2	14.218	B-18-UC-20-0001	326,518	464,201
			Direct Funding Total:	744,025	1,096,540
			Program Total:	744,025	1,191,022
Emergency Solutions Grant Program					
Direct Funding					
235055117 17 Supplemental ESG		14.231		76,975	107,033
			Direct Funding Total:	76,975	107,033
Passed Through Kansas Housing Resources Corp					
235055113 17 Emergency Solutions Grant		14.231		66,759	76,107
			Pass Through Total:	66,759	76,107
			Program Total:	143,734	183,140
Home Investment Partnerships Program					
Direct Funding					
235122512 15 HOME Overland Park		14.239	M15DC200206	-	65,927
235122513 15 HOME Shawnee		14.239	M15DC200206	-	1,691
235122611 16 CHDO CR		14.239	MO16DC200206	4,482	4,482
235122612 16 CHDO CO		14.239	MO16DC200206	16,710	16,710
235122613 16 HOME Olathe		14.239	MO16DC200206	88,798	88,798
235122614 16 HOME Overland Park		14.239	MO16DC200206	-	129,724
235122615 16 HOME Shawnee		14.239	MO16DC200206	-	26,831
235122616 16 HOME Non-Entitlement		14.239	MO16DC200206	-	53,635
235122711 17 HOME Administration		14.239	M17DC200206	-	27,977
235122712 17 CHDO CR		14.239	M17DC200206	94,591	94,591
235122713 17 CHDO CO		14.239	M17DC200206	20,596	20,596
			Direct Funding Total:	225,177	530,962
			Program Total:	225,177	530,962
Continuum of Care Program					
Direct Funding					
235122622 16 Save Inc (H)		14.267	KS0068L7P051606	10,260	10,260
315001520 16 SPR PRIME		14.267	KS0050L7P051607	-	16,688
315001530 18 SPC Continuum of Care Program		14.267	KS0025L7P051604	-	18,574
315001539 17 SPC PRIME		14.267	KS0050L7P051708	-	90,286
315001553 19 SPC Secondary		14.267	KS0025L7P051705	-	1,812
			Direct Funding Total:	10,260	137,620
			Program Total:	10,260	137,620

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

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended December 31, 2018  
(Continued)

Federal Grantor / Pass-Through Grantor / Program Title	Cluster #	CFDA #	Pass Thru Number	Passed Through To Subrecipients	Total Federal Expenditures
<b>Section 8 Housing Choice Vouchers</b>					
Direct Funding					
235023603 Housing Assistance Payment Reserve	3	14.871	KS162VO	\$ -	\$ 1,184
235121702 17 HCV Administration	3	14.871	KS162VO	-	24,011
235121802 18 HCV Administration	3	14.871	KS162VO	10,155	898,595
235123801 18 HCV Rental Assistance	3	14.871	KS162VO	255,658	10,065,243
235123802 18 HCV Portability	3	14.871		-	516,133
			Direct Funding Total:	265,813	11,505,166
			Program Total:	265,813	11,505,166
<b>Family Self-Sufficiency Program</b>					
Direct Funding					
235121701 17 HCV FSS Coordinator		14.896		-	354
235121801 18 HCV FSS Coordinator		14.896		-	60,470
			Direct Funding Total:	-	60,824
			Program Total:	-	60,824
			<b>Federal Agency Total:</b>	<b>1,389,009</b>	<b>13,608,734</b>
<b>US Department of Justice</b>					
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	-	99,596
			Pass Through Total:	-	99,596
			Program Total:	-	99,596
Crime Victim Assistance					
Passed Through Kansas Office of the Governor					
120000074 18 VOCA		16.575	2016-VA-GX-0040	-	78,828
120000076 19 VOCA		16.575	19-VOCA-27	-	14,708
			Pass Through Total:	-	93,536
			Program Total:	-	93,536
Drug Court Discretionary Grant Program					
Direct Funding					
260017555 Veterans Treatment Court		16.585	2016-VV-BX-0004	-	88,984
			Direct Funding Total:	-	88,984
			Program Total:	-	88,984
Violence Against Women Formula Grants					
Passed Through hmm					
260018020 18 VAWA		16.588	18-VAWA-09	-	48,583
			Pass Through Total:	-	48,583
			Program Total:	-	48,583
State Criminal Aline Assistance Program					
Direct Funding					
125000818 State Criminal Alien Assistance program		16.606	2016-AP-BX-0074	-	171,407
			Direct Funding Total:	-	171,407
			Program Total:	-	171,407
DNA Backlog Reduction Program					
Direct Funding					
125000798 16 DNA Backlog Reduction		16.741	2016-DN-BX-0079	-	51,562
125000808 17 NIJ Property Crime Case Backlog		16.741		-	33,692
125000812 17 DNA Capacity backlog CEBRA		16.741	2017-DN-BX-0006	-	24,084
			Direct Funding Total:	-	109,338
			Program Total:	-	109,338
Paul Coverdell Forensic Sciences Improvement Grant Program					
Direct Funding					
125000810 17 Firearm and Toolmark and Latent Print Eqpt		16.742	2017-CD-BS-0056	-	232,794
			Direct Funding Total:	-	232,794
Passed Through Kansas Criminal Justice Coordinating Council					
125000816 18 Paul Coverdell: Firearms OT		16.742	18-NFSIA-01	-	20,370
			Pass Through Total:	-	20,370
			Program Total:	-	253,164
National Sexual Assault Kit Initiative					
Passed Through Kansas Bureau of Investigations					
125000762 National Sexual Assault Kit Initiative (SAKI)		16.833	2015-AK-BX-K001	-	47,677
			Pass Through Total:	-	47,677
			Program Total:	-	47,677

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

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended December 31, 2018  
(Continued)

Federal Grantor / Pass-Through Grantor / Program Title	Cluster #	CFDA #	Pass Thru Number	Passed Through To Subrecipients	Total Federal Expenditures
Equitable Sharing Program					
Direct Funding					
125000822 Federal Forfeiture - DOJ - Warehouse Project		16.922	12-DEA-569320	\$ -	\$ 15,270
125000848 Forfeiture-DOJ Misc Programs		16.922		-	109,164
			Direct Funding Total:	-	124,434
			Program Total:	-	124,434
			<b>Federal Agency Total:</b>	-	<b>1,036,719</b>
<b>US Department of Labor</b>					
Employment Service/Wagner-Peyser Funded Activities					
Passed Through Kansas Department of Commerce and Housing - KAMP					
305000522 Kansas DEI: Project SEARCH	4	17.207	FY14-DEI-JCDS-001	-	3,941
			Pass Through Total:	-	3,941
			Program Total:	-	3,941
			<b>Federal Agency Total:</b>	-	<b>3,941</b>
<b>US Department of Transportation</b>					
Airport Improvement Program					
Direct Funding					
350000060 OJC NE Ramp & W T-Hanger Taxilanes		20.106	AIP 3-20-0062-028	-	292,384
350000072 IXD NE Apron (Commemorative)		20.106	03-20-0109-028	-	21,858
350000074 OJC Rwy 18 36 Rehab Design		20.106	3-20-0062-029	-	160,283
			Direct Funding Total:	-	474,525
			Program Total:	-	474,525
Federal Transit_Capital Investment Grants					
Direct Funding					
335001549 12 FTA Bus Livability-BPI	5	20.500	1801	-	14,059
			Direct Funding Total:	-	14,059
			Program Total:	-	14,059
Federal Transit_Formula Grants					
Direct Funding					
335001520 5309 Bus on Shoulder	5	20.507	KS-03-0018/KS-03-0047	-	112,965
335001660 12 CMAQ: CNG Buses	5	20.507	KS-95-X011-00	-	422,965
335001688 16 FTA 5307	5	20.507	MO-90-X316	-	329,524
335001691 17 FTA 5307	5	20.507	MO-90-X316-01	-	1,986,213
335001694 16 FTA CMAQ Bus Grant	5	20.507	MO-95-X272	-	1,889,412
335001697 16 FTA STP Grant	5	20.507	MO-2016-16-02-02	-	1,009,260
			Direct Funding Total:	-	5,750,339
			Program Total:	-	5,750,339
Formula Grants for Rural Areas					
Passed Through Kansas Department of Transportation					
335001701 17 FTA 5311 Grant		20.509	17 FTA 5311	-	137,152
335001704 18 FTA 5311 Grant		20.509	18-FTA-5311	-	30,031
			Pass Through Total:	-	167,183
			Program Total:	-	167,183
Enhanced Mobility of Seniors and Individuals with Disabilities					
Passed Through Kansas City Area Transportation Authority-FS					
315001522 17 KC ATA 5310 Enhanced Mobility	6	20.513	MO-2017-11	-	52,934
			Pass Through Total:	-	52,934
			Program Total:	-	52,934
State and Community Highway Safety					
Passed Through Kansas Department of Transportation					
125000794 17 Ks Dept of Transp. STEP	7	20.600	PT-1291-17	-	6,554
125000804 18 KDOT Traffic Safety	7	20.600	PT129118	-	13,110
			Pass Through Total:	-	19,664
			Program Total:	-	19,664
National Priority Safety Programs					
Passed Through Kansas Department of Transportation					
125000792 17 Impaired Driving Deterrence Prgm	7	20.616	AL-9098-17	-	3,287
125000802 17 KDOT Toxicology Lab Eqpt	7	20.616	SP-4705-17	-	5,470
125000820 Impaired Driving Deterrence Prgm	7	20.616	SP-4704-18	-	9,196
125000830 19 KDOT Step	7	20.616	PT-1291-19	-	2,235
			Pass Through Total:	-	20,188
			Program Total:	-	20,188
			<b>Federal Agency Total:</b>	-	<b>6,498,892</b>

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



**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended December 31, 2018  
(Continued)

Federal Grantor / Pass-Through Grantor / Program Title	Cluster #	CFDA #	Pass Thru Number	Passed Through To Subrecipients	Total Federal Expenditures
<b>US Department of the Treasury</b>					
Equitable Sharing					
Direct Funding					
120000053 Department of Justice Equitable Sharing Program		21.016	KS046015A	\$ -	\$ 122
120000062 14 DOJ Equitable Sharing Fund		21.016	120000363	-	3,105
			Pass Through Total:	-	3,227
			Program Total:	-	3,227
			<b>Federal Agency Total:</b>	-	<b>3,227</b>
<b>US Environmental Protection Agency</b>					
Air Pollution Control Program Support					
Passed Through Kansas Department of Health and Environment					
330018470 18 AQ 105		66.001	796209	-	78,018
330019470 19 AQ 105		66.001	796209	-	17,733
			Pass Through Total:	-	95,751
			Program Total:	-	95,751
Capitalization Grants for Clean Water State Revolving Funds					
Passed Through State of Kansas					
385000256 LSD of Kill Creek No. 2/ KS Water Pollution Control Revolving Fund	8	66.458	385000577	-	14,406
390000031 LSD 1 of Kill Creek No. 2 -Kansas Water Pollution revolving Fund	8	66.458	390000331	-	28,120
			Pass Through Total:	-	42,526
			Program Total:	-	42,526
			<b>Federal Agency Total:</b>	-	<b>138,277</b>
<b>US Department of Health and Human Services</b>					
Special Programs for the Aging_ Title III, Part D_ Disease Prevention and Health Promotion Services					
Passed Through Kansas Department on Aging					
235133805 18 III-D Health Promotions		93.043	18-11-3D	-	15,945
235133905 19 III-D Health Promotions		93.043	19-11-1D	-	3,198
			Pass Through Total:	-	19,143
			Program Total:	-	19,143
Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers					
Passed Through Kansas Department on Aging					
235131801 18 Aging Administration	9	93.044	18-11-4A	-	80,930
235131901 19 Aging Administration	9	93.044	19-11-1A	-	17,302
235132803 18 III-B In-Home Services	9	93.044	18-11-3B	-	125,334
235132903 19 III-B In-Home Services	9	93.044	19-11-1B	-	28,122
235133802 18 III-B Access Services	9	93.044	18-11-3B	-	91,585
235133803 18 III-B Legal	9	93.044	18-11-3B	-	29,794
235133804 18 III-B Community Services	9	93.044	18-11-3B	-	26,054
235133902 19 III-B Access Services	9	93.044	19-11-1B	-	15,877
235133903 19 III-B Legal	9	93.044	19-11-1B	-	5,987
235133904 19 III-B Community Services	9	93.044	19-11-1B	-	1,967
			Pass Through Total:	-	422,952
			Program Total:	-	422,952
Special Programs for the Aging_ Title III, Part C_ Nutrition Services					
Passed Through Kansas Department on Aging					
235134801 18 III-C1 Congregate Meals	9	93.045	18-11-3C(1)	-	313,979
235134802 18 III-C2 Home Meals	9	93.045	18-11-5C(2)	-	355,737
235134901 19 III-C1 Congregate Meals	9	93.045	19-11-1C(1)	-	8,737
			Pass Through Total:	-	678,453
			Program Total:	-	678,453
National Family Caregiver Support, Title III, Part E					
Passed Through Kansas Department on Aging					
235132804 18 III-E Respite Care		93.052	18-11-3E	-	29,214
235132805 18 III-E Supplemental Services		93.052	18-11-3E	-	54,865
235132904 19 III-E Respite		93.052	19-11-1E	-	1,739
235132905 19 III-E Supplemental Services		93.052	19-11-1E	-	7,724
235133806 18 III-E Assistance		93.052	18-11-3E	-	34,726
235133807 18 III-E Information		93.052	18-11-3E	-	14,502
235133808 18 III-E Counseling		93.052	18-11-3E	-	600
235133906 19 III-E Assistance		93.052	19-11-1E	-	3,724
235133907 19 III-E Information		93.052	19-11-1E	-	995
			Pass Through Total:	-	148,089
			Program Total:	-	148,089

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

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended December 31, 2018  
(Continued)

Federal Grantor / Pass-Through Grantor / Program Title	Cluster #	CFDA #	Pass Thru Number	Passed Through To Subrecipients	Total Federal Expenditures
<b>Nutrition Services Incentive Program</b>					
Passed Through Kansas Department on Aging					
235134801 18 III-C1 Congregate Meals	9	93.053	18-11-3C(1)	\$ -	\$ 37,830
235134802 18 III-C2 Home Meals	9	93.053	18-11-5C(2)	-	120,822
235134901 19 III-C1 Congregate Meals	9	93.053	19-11-1C(1)	-	9,737
235134902 19 III-C2 Home Meals	9	93.053	19-11-1C(2)	-	31,455
			Pass Through Total:	-	199,844
			Program Total:	-	199,844
<b>Public Health Emergency Preparedness</b>					
Passed Through Kansas Department of Health and Environment					
330018404 18 PHEP		93.069	264678W	-	205,947
330019401 19 REGION 15 PHEP - KANSAS CITY AREA COALITION REGION		93.069		-	9,794
330019404 19 PUBLIC HEALTH EMERGENCY PREPAREDNESS		93.069	264678X	-	172,540
330019405 19 CITIES READINESS INITIATIVE		93.069		-	61,117
			Pass Through Total:	-	449,398
			Program Total:	-	449,398
<b>Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements</b>					
Passed Through Kansas Department of Health and Environment					
330018405 18 CRI		93.074	TP17-1701	-	114,476
			Pass Through Total:	-	114,476
Passed Through Kansas Department of Health & Environment - BT					
330018401 18 Region 15 PHEP		93.074	17-701	-	25,347
			Pass Through Total:	-	25,347
			Program Total:	-	139,823
<b>Project Grants and Cooperative Agreements for Tuberculosis Control Programs</b>					
Passed Through Kansas Department of Health and Environment					
330018335 18 TB CONTRACTUAL		93.116		-	30,583
			Pass Through Total:	-	30,583
			Program Total:	-	30,583
<b>Injury Prevention and Control Research and State and Community Based Programs</b>					
Passed Through Kansas Department of Health and Environment, STE 5					
330019461 Sexual Violence Prevention and Education		93.136		-	32,903
			Pass Through Total:	-	32,903
			Program Total:	-	32,903
<b>Family Planning_Services</b>					
Passed Through Kansas Department of Health and Environment					
330018436 18 FP Cat		93.217	FPHPA076219-03	-	226,594
330019436 19 FAMILY PLANNING		93.217	264FP19	-	163,292
			Pass Through Total:	-	389,886
			Program Total:	-	389,886
<b>Immunization Cooperative Agreements</b>					
Passed Through Kansas Department of Health and Environment, Ste 2					
330000082 VCF Vaccines for Children		93.268		-	683,216
			Pass Through Total:	-	683,216
Passed Through Kansas Department of Health and Environment, STE 5					
330018441 18 MATERNAL & CHILD HEALTH		93.268	264315K3OP	-	10,833
330019441 19 MATERNAL & CHILD HEALTH		93.268	264315K3OP	-	26,594
			Pass Through Total:	-	37,427
			Program Total:	-	720,643
<b>Centers for Disease Control and Prevention_ Investigations and Technical Assistance</b>					
Passed Through Kansas Department of Health & Environment					
330000081 18 KIDS CONFERENCE - KDHE		93.283		-	4,375
			Pass Through Total:	-	4,375
			Program Total:	-	4,375
<b>National State Based Tobacco Control Programs</b>					
Passed Through Kansas Department of Health and Environment, STE 5					
330018435 18 CHRONIC DISEASE RISK REDUCTION		93.305	264435J	-	13,172
330019435 19 CHRONIC DISEASE RISK REDUCTION		93.305	264435K	-	8,821
			Pass Through Total:	-	21,993
			Program Total:	-	21,993

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

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended December 31, 2018  
(Continued)

Federal Grantor / Pass-Through Grantor / Program Title	Cluster #	CFDA #	Pass Thru Number	Passed Through To Subrecipients	Total Federal Expenditures
<b>Child Care and Development Block Grant</b>					
Passed Through Kansas Department of Health and Environment, STE 5					
330018442 18 Child Care Licensing Program	10	93.575	2643450G	\$ -	\$ 164,194
330019442 19 Child Care Licensing	10	93.575	2643450H	-	175,859
			Pass Through Total:	-	340,053
			Program Total:	-	340,053
<b>Developmental Disabilities Basic Support and Advocacy Grants</b>					
Passed Through Kansas Department of Health and Environment - Offi					
305000527 Employment		93.630	KCDD-2018-JCDS-5	-	23,000
			Pass Through Total:	-	23,000
			Program Total:	-	23,000
<b>State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)</b>					
Passed Through Kansas Department of Health and Environment, STE 5					
330018422 18 CDC 1422 - Year 4		93.757	DP14-1422PPHF14	-	501,678
			Pass Through Total:	-	501,678
			Program Total:	-	501,678
<b>Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)</b>					
Passed Through Kansas Department of Health and Environment, STE 5					
330018435 18 CHRONIC DISEASE RISK REDUCTION		93.758	264277J	-	5,840
330019435 19 CHRONIC DISEASE RISK REDUCTION		93.758	264277K	-	30,875
			Pass Through Total:	-	36,715
			Program Total:	-	36,715
<b>Medical Assistance Program</b>					
Passed Through Kansas Department of Health and Environment (Divis					
330018136 18 Kansas Children's Service League - SRS	11	93.778		100,584	100,584
330019136 19 KANSAS CHILDREN SERVICE LEAGUE-MEDICAID	11	93.778	KDHE2019-064	26,928	27,200
			Pass Through Total:	127,512	127,784
Passed Through Kansas Department of Health and Environment, STE 5					
330018434 18 TEEN PREGNANCY TARGETED CASE MANAGEMENT	11	93.778	2642043	-	39,244
330019434 19 Teen Pregnancy Targeted Case Management	11	93.778	2642043	-	26,061
			Pass Through Total:	-	65,305
Passed Through Kansas Dept. for Aging and Disability Services					
305000526 18 CDDO Administration Federal Portion	11	93.778	40661	-	253,397
305000528 19 CDDO Administration Federal Portion	11	93.778	FY2019 Appendix A DA-146a	-	221,863
			Pass Through Total:	-	475,260
			Program Total:	127,512	668,349
<b>Assistance Programs for Chronic Disease Prevention and Control</b>					
Passed Through Kansas Department of Health and Environment, STE 5					
330018435 18 CHRONIC DISEASE RISK REDUCTION		93.945	264130517D2NPAN	-	3,000
330018435 18 CHRONIC DISEASE RISK REDUCTION		93.945	264130517D4DP	-	8,972
			Pass Through Total:	-	11,972
			Program Total:	-	11,972
<b>Block Grants for Community Mental Health Services</b>					
Passed Through Kansas Dept. for Aging and Disability Services					
315001529 18 PMHC-BLOCK GRANT		93.958	SFY18 PMHC CONTRACT	-	53,598
315001546 19 PMHC - BLOCK		93.958	FY19 PMHC CONTRACT	-	160,945
			Pass Through Total:	-	214,543
			Program Total:	-	214,543
<b>Maternal and Child Health Services Block Grant to the States</b>					
Passed Through Kansas Department of Health and Environment, STE 5					
330018441 18 MATERNAL & CHILD HEALTH		93.994	264329K	-	1,648
330019441 19 MATERNAL & CHILD HEALTH		93.994	264329K	-	80,683
			Pass Through Total:	-	82,331
			Program Total:	-	82,331
<b>Federal Agency Total:</b>				<b>127,512</b>	<b>5,136,726</b>
<b>US Department of Homeland Security</b>					
Emergency Food and Shelter National Board Program					
Passed Through United Community Services of Johnson County					
235143804 18 Outreach Emergency Food and Shelter Program Phase 35		97.024	7312018	-	10,000
			Pass Through Total:	-	10,000
			Program Total:	-	10,000

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

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Year Ended December 31, 2018  
(Continued)

Federal Grantor / Pass-Through Grantor / Program Title	Cluster #	CFDA #	Pass Thru Number	Passed Through To Subrecipients	Total Federal Expenditures
Disaster Grants - Public Assistance (Presidentially Declared Disasters)					
Passed Through Kansas Division of Emergency Management					
182000003 17 Emergency Declaration	97.036		FEMA-4347-DR-KS	\$ -	\$ 122,616
			Pass Through Total:	-	122,616
			Program Total:	-	122,616
Emergency Management Performance Grants					
Passed Through Kansas Division of Emergency Management					
250000035 18 EMPG Grant	97.042		EMK-2018-EP-00005	-	94,975
			Pass Through Total:	-	94,975
			Program Total:	-	94,975
Homeland Security Grant Program					
Passed Through Mid-America Regional Council					
240000021 Water Rescue Manikins 2 - MARC	97.067		KS HSGP FY2017	-	1,175
			Pass Through Total:	-	1,175
			Program Total:	-	1,175
Disaster Housing Assistance Grant					
Direct Funding					
235021802 08 DHAP Administration	97.109		235210802	-	1,186
			Direct Funding Total:	-	1,186
			Program Total:	-	1,186
			<b>Federal Agency Total:</b>	<b>-</b>	<b>229,952</b>
<b>Total Expenditures of Federal Awards:</b>				<b>\$ 1,516,521</b>	<b>\$ 28,097,161</b>

Clusters	Cluster Total
1 - Child Nutrition Cluster	\$ 74,235
2 - CDBG - Entitlement Grants Cluster	1,191,022
3 - Housing Voucher Cluster	11,505,166
4 - Employment Service Cluster	3,941
5 - Federal Transit Cluster	5,764,398
6 - Transit Services Programs Cluster	52,934
7 - Highway Safety Cluster	39,852
8 - Clean Water State Revolving Fund Cluster	42,526
9 - Aging Cluster	1,301,249
10 - CCDF Cluster	340,053
11 - Medicaid Cluster	668,349

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, 2018

#### **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, 2018. 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, 2018.