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**JOHNSON COUNTY, KANSAS**  
*UNIFORM GUIDANCE*  
*SINGLE AUDIT REPORT*  
*DECEMBER 31, 2022*

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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, 2022, 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 23, 2023. 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 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 Johnson County Fire District No. 1, Johnson County Consolidated Fire District No. 2, or Northwest Consolidated Fire District.

**Report On 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 or significant deficiencies may exist that have not been identified.

### **Report On 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 23, 2023

**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**

***Opinion On Each Major Federal Program***

We have audited Johnson County, Kansas's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Johnson County, Kansas's major federal programs for the year ended December 31, 2022. Johnson County, Kansas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Johnson County, Kansas complied, in all material respects, with the 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, 2022.

***Basis For Opinion On Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities For The Audit Of Compliance section of our report.

We are required to be independent of Johnson County, Kansas and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Johnson County, Kansas's compliance with the compliance requirements referred to above.

### ***Responsibilities Of Management For Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Johnson County, Kansas's federal programs.

### ***Auditors' Responsibilities For The Audit Of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Johnson County, Kansas's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Johnson County, Kansas's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Johnson County, Kansas's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Johnson County, Kansas's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Johnson County, Kansas's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report On 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 Auditor's Responsibilities For The Audit Of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Johnson County, Kansas as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise Johnson County, Kansas's basic financial statements. We issued our report thereon, dated June 23, 2023, 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.

*RubinBrown LLP*

September 12, 2023



# JOHNSON COUNTY, KANSAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Cluster#	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
<b>US Department of Agriculture</b>					
<b>National School Lunch Program</b>					
Passed Through Kansas State Department of Education					
255002248		SFY22 School Lunch Program	1 10.555 X0620	\$ —	32,341
255002348		SFY23 School Lunch Program	1 10.555 X0620	—	48,304
				Pass Through Total:	80,645
				Program Total:	80,645
<b>Special Supplemental Nutrition Program for Women, Infants, and Children Program</b>					
Passed Through Kansas Department of Health and Environment, WIC					
330022450		2022 Women, Infant & Children Program	10.557 None	—	794,840
330022451		Breast Feeding Counselor Program	10.557 None	—	19,375
330023450		2023 Women, Infant & Children Program	10.557 None	—	269,429
330023451		Breast Feeding Peer Counselor 2023	10.557 None	—	9,051
				Pass Through Total:	1,092,695
				Program Total:	1,092,695
				<b>Federal Agency Total:</b>	<b>1,173,340</b>
<b>US Department of Housing and Urban Development</b>					
<b>Community Development Block Grants/Entitlement Grants Program</b>					
Direct Funding					
225055115		2017 Community Development Block Grant	2 14.218 B-17-UC-20-0001	26,761	26,761
225055120		2018 Community Development Block Grant	2 14.218 B-18-UC-20-0001	15,687	15,687
225055125		2019 Community Development Block Grant	2 14.218 B-19-UC-20-0001	220,805	220,805
225055130		2020 Community Development Block Grant	2 14.218 B-20-UC-20-0001	222,938	222,938
225055135		*Covid-19-2020 CARES Community Development Block Grant	2 14.218 B-20-UW-20-0001	216,544	216,544
225055145		2022 Community Development Block Grant	2 14.218 B-22-UC-20-001	373,702	373,702
225122120		20: Overland Park Minor Home Repair	2 14.218 22522120	95,559	95,559
225122221		20: Community Development Block Grant - Minor Home Repair Projects	2 14.218 225221221	33,124	33,124
225122824		18: Minor Home Repair City of Overland Park	2 14.218 235221824	18,794	18,794
225122912		19: Community Development Block Grant Minor Home Repair Program	2 14.218 235221912	93,449	93,449
225055140		2021 Community Development Block Grant	2 14.218 B-21-UC-20-0001	919,494	919,494
				Direct Funding Total:	2,236,857
				Program Total:	2,236,857
<b>Emergency Solutions Grant Program</b>					
Passed Through Kansas Housing Resources Corp					
225055127		*Covid-19-2020 Emergency Solutions Grant	14.231 ESG CV-FFY2020	11,961	11,961
225055132		2020 Emergency Solutions Grant	14.231 ESG-FFY2020	20,423	20,423
225055137		2021 Emergency Solutions Grant	14.231 ESG-FFY2021	87,854	87,854
				Pass Through Total:	120,238
				Program Total:	120,238
<b>Home Investment Partnerships Program</b>					
Direct Funding					
225122819		18: HOME Administration Funds	14.239 235221819	—	28,689
225122920		19: HOME Administration Funds	14.239 235221920	—	18,772
				Direct Funding Total:	47,461
				Program Total:	47,461
<b>Continuum of Care Program</b>					
Direct Funding					
315001597		FY2019 Continuum of Care	14.267 KS0131L7P051901	—	225
315001606		FY2020 Continuum of Care - Homeless Assistance Renewal	14.267 KS0050L7P052011	—	24,647
315001627		FY2020 COC Homeless Assistance Renewal	14.267 KS0131L7P052002	—	63,994
315001636		FY2021 Continuum of Care Homeless Assistance	14.267 KS0050L7P052112	—	78,313
				Direct Funding Total:	167,179
				Program Total:	167,179
<b>Section 8 Housing Choice Vouchers Program</b>					
Direct Funding					
225121211		2021: HCV Admin	3 14.871 KS162V0	—	7,980
225121213		EHV-Administration	3 14.871 KS162EHVAD	—	5,388
225121215		EHV-Service Fee	3 14.871 KS162EHVSF	—	19,221
225122311		2022: HCV Administration	3 14.871 KS162V0	—	980,747
225122412		2022: HCV Portability	3 14.871 225241212	—	79,432
225122512		2022: EHV Portability (Port In)	3 14.871 225251212	—	12,229
225123213		EHV-HAP	3 14.871 KS162EHVVO	—	195,938
225124211		2022: HCV Rental Assistance	3 14.871 KS162V0	—	11,200,810
				Direct Funding Total:	12,501,745
				Program Total:	12,501,745
<b>Family Self-Sufficiency Program</b>					
Direct Funding					
225000040		02: FSS ACCOUNT	14.896 235000341	—	74,808
225121212		2021: FSS Coordinator	14.896 FSS21KS3946-01-00	—	140
225121222		2022: FSS COORDINATOR	14.896 FSSKS4727-01-00	—	68,865
				Direct Funding Total:	143,813
				Program Total:	143,813
				<b>Federal Agency Total:</b>	<b>2,357,095</b>
					<b>15,217,293</b>

# JOHNSON COUNTY, KANSAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Cluster#	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
<b>US Department of Justice</b>					
<b>Coronavirus Emergency Supplemental Funding Program</b>					
Direct Funding					
125000872		*Covid-19 - Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0146	\$ — \$ 24,726
				Direct Funding Total:	24,726
				Program Total:	24,726
<b>National Institute of Justice Research, Evaluation, and Development Project Grants Program</b>					
Direct Funding					
330023413		National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	15PBJA-21-GG-02951-SLFO	95,197
				Direct Funding Total:	95,197
				Program Total:	95,197
<b>Crime Victim Assistance Program</b>					
Direct Funding					
120000049		Financial Crimes Task Force	16.575	120000350	39
				Direct Funding Total:	39
Passed Through Kansas Office of the Governor					
120000088		VOCA 2022	16.575	2019-V2-GX-0069	72,188
120000092		VOCA 2023	16.575	2020-V2-GX-0047	25,453
				Pass Through Total:	97,641
				Program Total:	97,680
<b>State Criminal Alien Assistance Program</b>					
Direct Funding					
125000818		State Criminal Alien Assistance program	16.606	2016-AP-BX-0074	55,206
125000836		State Criminal Alien Assistance Program	16.606	2019-AP-BX-0401	21,834
125000864		State Criminal Alien Assistance Program	16.606	2019APBX1182	178,530
125000866		State Criminal Alien Assistance Program	16.606	2020-AP-BX-0760	287,505
125000923		State Criminal Alien Assistance Program	16.606	15PBJA20RR00123SCAA	8,929
				Direct Funding Total:	552,004
				Program Total:	552,004
<b>Bulletproof Vest Partnership Program</b>					
Direct Funding					
125000897		Fiscal Year (FY) 2020 Patrick Leahy Bulletproof Vest Partnership (BVP)	16.607	None	228
125000931		Bullet Vest Partnership FY21	16.607	BVP FY21	2,782
				Direct Funding Total:	3,010
				Program Total:	3,010
<b>Public Safety Partnership and Community Policing Grants Program</b>					
Direct Funding					
125000907		Crisis intervention	16.710	15JCOPS-21-GG-2317-SPPS	25,316
				Direct Funding Total:	25,316
				Program Total:	25,316
<b>Edward Byrne Memorial Justice Assistance Grant Program</b>					
Direct Funding					
125000911		Digitalized Victim Evidence	16.738	22-JAG-08	49,661
260022030		JAG 2022	16.738	22-JAG-06	16,802
				Direct Funding Total:	66,463
				Program Total:	66,463
<b>DNA Backlog Reduction Program</b>					
Direct Funding					
125000868		FY19 CEBRA DNA Backlog	16.741	2019-DN-BX-0123	58,800
125000888		FY20 CEBRA	16.741	2020-DN-BX-0121	56,739
125000913		FY21 CEBRA/DNA Backlog Reduction	16.741	15PBJA-21-GG03127-DNAX	110,574
				Direct Funding Total:	226,113
				Program Total:	226,113
<b>Paul Coverdell Forensic Sciences Improvement Grant Program</b>					
Passed Through Kansas Criminal Justice Coordinating Council					
125000901		Crime Lab Software & Acquisition Station	16.742	21-NFSIA-01	5,029
125000921		DME Graykey/BRASSTRAX Firearms Renewals	16.742	21-NFSIA-01	63,752
				Pass Through Total:	68,781
				Program Total:	68,781
<b>Equitable Sharing Program</b>					
Direct Funding					
125000848		Forfeiture-DOJ Misc. Programs	16.922	21-NFSIA-01	265
				Direct Funding Total:	265
				Program Total:	265
				<b>Federal Agency Total:</b>	<b>1,159,555</b>

# JOHNSON COUNTY, KANSAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Cluster#	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
<b>US Department of Transportation</b>					
<b>Airport Improvement Program</b>					
Direct Funding					
350020302 FAA OJC Taxiway A Reconstruction		20.106	None	\$ —	20,214
350021303 FAA OJC Taxiway B Reconstruction		20.106	20.106	—	4,094,853
				Direct Funding Total:	4,115,067
				Program Total:	4,115,067
<b>Highway Planning and Construction Program</b>					
Passed Through Kansas Department of Transportation					
330022455 KDOT Safe Routes to School	4	20.205	46 N-0729-22	—	54,872
				Passed Through Funding Total:	54,872
				Program Total:	54,872
<b>Federal Transit Formula Grants Program</b>					
Direct Funding					
335001660 2012 CMAQ: CNG Buses	5	20.507	KS-95-X011-00	—	169,981
335001691 17- FTA 5307	5	20.507	MO-90-X316-01	—	489,918
335001697 16 FTA STP Grant	5	20.507	MO-2016-16-02-02	—	990,481
335002091 20-FTA-5307	5	20.507	20-FTA-5307	—	2,927,591
335002104 Regional Operations and Cap Projects Grant	5	20.507	MO-2020-038-01	—	277,006
				Direct Funding Total:	4,854,977
				Program Total:	4,854,977
<b>Enhanced Mobility of Seniors and Individuals with Disabilities Program</b>					
Passed Through Kansas City Area Transportation Authority - F5					
315001639 2021 KCATA #MO-2020-005-02-01	6	20.513	MO-2020-005-02-01	—	82,192
				Passed Through Funding Total:	82,192
				Program Total:	82,192
<b>State and Community Highway Safety Program</b>					
Passed Through Kansas Department of Transportation					
125000882 Accident Investigation Unit Eqpt	7	20.600	None	—	4,143
125000909 FY22 Special Traffic Enforcement Program-STEP	7	20.600	PT-1291-22	—	16,865
125000917 FY22 Impaired Driving Deterrent Program	7	20.600	AL 9098-20	—	4,836
125000935 FFY23 Special Traffic Enforcement Program	7	20.600	PT-1291-23	—	10,380
				Passed Through Funding Total:	36,224
				Program Total:	36,224
				<b>Federal Agency Total:</b>	<b>9,143,332</b>
<b>US Department of the Treasury</b>					
<b>Equitable Sharing Program</b>					
Direct Funding					
120000053 Department of Justice Equitable Sharing Program		21.016	KS046015A	—	12
125000628 Equitable Sharing - Federal - Treasury		21.016	Forfeiture-Treasury	—	48,208
				Direct Funding Total:	48,220
				Program Total:	48,220
<b>Coronavirus Relief Fund Program</b>					
Direct Funding					
130052120 *Covid-19 - DS200 Ballot Scanners Help America Vote Act (HAVA) CARES Act 2020		21.019	None	—	153
				Direct Funding Total:	153
				Program Total:	153
<b>Emergency Rental Assistance Program</b>					
Passed Through Kansas Housing Resources Corp					
235243121 *Covid-19 - 21-Kansas Emergency Rental Assistance Administration		21.023	61621	69,286	69,286
				Pass Through Total:	69,286
				Program Total:	69,286
<b>Coronavirus State &amp; Local Fiscal Recovery Fund Program</b>					
Direct Funding					
184000005 *Covid-19 - Coronavirus State and Local Fiscal Recovery Fund		21.027	SLFRP0226	—	86,334,518
				Direct Funding Total:	86,334,518
				Program Total:	86,334,518
<b>Local Assistance and Tribal Consistency Fund Program</b>					
Direct Funding					
184000014 *Covid-19-Local Assistance and Tribal Consistency Fund		21.032	None	—	5
				Direct Funding Total:	5
				Program Total:	5
				<b>Federal Agency Total:</b>	<b>69,286</b>
					<b>86,452,182</b>

# JOHNSON COUNTY, KANSAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Cluster#	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
<b>US Environmental Protection Agency</b>					
<b>Air Pollution Control Program Support Program</b>					
Passed Through Kansas Department of Health & Environment					
330022470	2022	Air Quality Federal 105	66.001	796211	\$ — \$ 75,251
330023470	2023	Air Quality Federal 105	66.001	796211	19,635
Pass Through Total:					94,886
Program Total:					94,886
<b>Federal Agency Total:</b>					<b>94,886</b>
<b>US Department of Health and Human Services</b>					
<b>Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services Program</b>					
Passed Through Kansas Department on Aging					
235064001	2021:	III-D Health Promotions	93.043	100120	3,348
235064101	2022:	III-D Health Promotions	93.043	10012021	11,848
235133205	2020:	III-D Health Promotions	93.043	10012019	800
Pass Through Total:					15,996
Program Total:					15,996
<b>Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers Program</b>					
Passed Through Kansas Department on Aging					
235025001	2021:	III-B In-Home Services	8	93.044	17,025
235025003	2021:	III-B Legal	8	93.044	1,295
235025004	2021:	III-B Community Services	8	93.044	4,676
235025101	2022:	III-B In-Home Services	8	93.044	52,080
235025102	2022:	III-B Access Services	8	93.044	68,665
235025103	2022:	III-B Legal	8	93.044	32,151
235025104	2022:	III-B Community Services	8	93.044	12,098
235034521	*Covid-19-ARPA	IIIB Supportive Services	8	93.044	10,235
235037101	2022:	Aging Administration	8	93.044	51,532
235131319	*Covid-19-CARES	IIIB	8	93.044	32,328
235133203	2020:	III-B Legal	8	93.044	7,173
Pass Through Total:					289,258
Program Total:					289,258
<b>Special Programs for the Aging, Title III, Part C, Nutrition Services Program</b>					
Passed Through Kansas Department on Aging					
235014301	2023:	Aging Administration	8	93.045	9,783
235017301	2023:	III-E Respite	8	93.045	10,007
235017302	2023:	III-E Supplemental Services	8	93.045	11,436
235017303	2023:	III-E Assistance	8	93.045	1,898
235017304	2023:	III-E Information	8	93.045	12,601
235032421	*Covid-19-ARPA	III C1 Congregate Meals	8	93.045	4,241
235035301	2023:	III-B In-Home Services	8	93.045	11,513
235035302	2023:	IIIB Access Services	8	93.045	17,643
235035303	2023:	III-B Legal	8	93.045	5,056
235035304	2023:	III-B Community Services	8	93.045	28,613
235035621	*Covid-19-ARPA	III C2 Home Delivered Meals	8	93.045	486,767
235042301	2023:	III-C1 Congregate Meals	8	93.045	102,443
235042302	2023:	III-C2 Home Meals	8	93.045	268,469
235063001	2021:	III-C1 Congregate Meals	8	93.045	67,550
235063101	2022:	III-C1 Congregate Meals	8	93.045	324,457
235064301	2023:	III-D Health Promotions	8	93.045	3,232
235089001	2021:	III-C2 Home Meals	8	93.045	152,026
235089101	2022:	III-C2 Home Meals	8	93.045	765,549
Pass Through Total:					2,283,284
Program Total:					2,283,284
<b>National Family Caregiver Support, Title III, Part E Program</b>					
Passed Through Kansas Department on Aging					
235021721	*Covid-19-ARPA	IIIE Caregiver Support	93.052	3112021	30,450
235030001	2021:	III-E Respite	93.052	100120	8,044
235030002	2021:	III-E Supplemental Services	93.052	100120	10,479
235030003	2021:	III-E Assistance	93.052	100120	493
235030004	2021:	III-E Information	93.052	100120	294
235030101	2022:	III-E Respite	93.052	10012021	23,055
235030102	2022:	III-E Supplemental Services	93.052	10012021	47,486
235030103	2022:	III-E Assistance	93.052	10012021	12,968
235030104	2022:	III-E Information	93.052	10012021	1,439
235131219	*Covid-19-CARES	IIIE	93.052	3272020	32,739
Pass Through Total:					167,447
Program Total:					167,447

# JOHNSON COUNTY, KANSAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Cluster#	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
<b>Public Health Emergency Preparedness Program</b>					
Passed Through Kansas Department of Health & Environment					
330022404		2022 PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069	NU90TP922049	\$ — \$ 174,014
330022405		2022 CITIES READINESS INIATIVE	93.069	NU90TP922049	— 149,027
330023401		2023 REGION 15 PHEP	93.069	NU90TP22049	— 8,520
330023404		2023 PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069	NU90TP922049	— 127,067
				Pass Through Total:	— 458,628
Passed Through Centers for Disease Control and Prevention					
330022406		22 Council of State and Territorial Epidemiologists	93.069	5 NU38OT000297	— 6
				Pass Through Total:	— 6
				Program Total:	— 458,634
<b>Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Program</b>					
Passed Through Kansas Department of Health & Environment					
330022401		2022 REGION 15 PHEP - KC AREA	93.074	CDC-RFA-TP19-1901	— 15,870
330022405		2022 CITIES READINESS INIATIVE	93.074	CDC-RFA-TP19-1901	— 82,240
				Pass Through Total:	— 98,110
				Program Total:	— 98,110
<b>Injury Prevention and Control Research and State and Community Based Program</b>					
Passed Through Kansas Department of Health and Environment					
330020461		Rape Prevention and Education Program	93.136	UF2CE002495	— 1,076
330022412		2022 Overdose data to action toxicology testing and supplies	93.136	NU17CE924998	— 36,000
330022454		2022 Overdose Data to Action Program	93.136	NU17CE924998-02-00	— 49,142
330022461		Sexual Violence Rape Prevention and Education	93.136	UF2CE002414	— 842
330023461		2023 Sexual Violence Prevention Education	93.136	NUF2CE002495	— 33,644
				Pass Through Total:	— 120,704
				Program Total:	— 120,704
<b>Family Planning Services Program</b>					
Passed Through Kansas Department of Health and Environment					
330022436		2022 Family Planning Program	93.217	2640610	— 168,191
330023436		2023 Family Planning Program	93.217	264FFPFY22	— 174,981
				Pass Through Total:	— 343,172
				Program Total:	— 343,172
<b>Substance Abuse and Mental Health Services Projects of Regional and National Significance Program</b>					
Passed Through National Council for Behavioral Health					
315001635		Workforce Development Grant	93.243	5H79SM082177-03	— 912
				Pass Through Funding Total:	— 912
				Program Total:	— 912
<b>Immunization Cooperative Agreements Program</b>					
Passed Through Kansas Department of Health and Environment					
330000082		VCF Vaccines for Children	93.268	None	— 888,866
330022444		2022 IMMUNIZATION ACTION PLAN	93.268	2641400/264IMM21PPHF	— 23,277
330024445		*Covid-19-2024 IMMUNIZATION ACTION PLAN-COVID-19 ACCESS	93.268	2641400/264IMM21PPHF	— 99,953
330024446		*Covid-19-2024 IMMUNIZATION ACTION PLAN-COVID-19 EQUITY	93.268	2641400/264IMM21PPHF	— 44,944
				Pass Through Total:	— 1,057,040
				Program Total:	— 1,057,040
<b>Drug-Free Communities Support Program Grants</b>					
Direct Funding					
315001620		DCF-Olathe Communities That Care Grant	93.276	NH28CE003389	— 118,550
				Direct Funding Total:	— 118,550
				Program Total:	— 118,550
<b>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Program</b>					
Passed Through Kansas Department of Health & Environment					
330022338		Epidemiology and Laboratory Capacity Cooperative Agreement	93.323	NU50CK000549-01	— 2,318
330022340		*Covid-19 ELC Infrastructure Expansion	93.323	NU50CK000549-02	— 532,668
330022640		*Covid-19-ELC Care Resource Coordinator and Expanded Testing	93.323	NU50CK000549	— 388,616
				Pass Through Total:	— 923,602
				Program Total:	— 923,602
<b>Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the National Health Program</b>					
Passed Through National Association of County and City Health Officials					
330022335		National Association of County and City Health Officials	93.421	6NU38OT000306-04-01	— 15,483
				Pass Through Funding Total:	— 15,483
				Program Total:	— 15,483
<b>Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke Program</b>					
Passed Through Kansas Department of Health and Environment					
330022449		CDC Innovative State and Local 2022	93.435	NUS80P006629-04-00	— 104,765
330023449		2023 CDC 1817	93.435	NUS80P006629-04-00	— 6,143
				Pass Through Total:	— 110,908
				Program Total:	— 110,908
<b>Child Care and Development Block Grant Program</b>					
Passed Through Kansas Department of Health and Environment					
330022442		2022 Child Care Licensing	9	93.575 264035C	— 313,535
330023442		2023 Child Care Licensing	9	93.575 264035C	— 191,074
				Pass Through Total:	— 504,609
				Program Total:	— 504,609
<b>Emergency Grants to Address Mental and Substance Use Disorders During COVID-19 Program</b>					
Passed Through Kansas Department for Aging and Disability Services					
315001613		*Covid-19 Emergency Supplemental Grant	93.665	6H79FG000725-01M001	— 157,675
				Pass Through Total:	— 157,675
				Program Total:	— 157,675
<b>Medical Assistance Program</b>					
Passed Through Kansas Department for Aging and Disability Services					
305000529		CDDO Administration Federal Allocation	10	93.778 No Grant # Per Dept	— 44,692
305001000		2022 CDO Admin Funding - Federal Portion	10	93.778 None	— 301,961
305001003		2024 CDDO Admin Federal Pass-Through	10	93.778 FEDADMIN2023	— 299,200
				Pass Through Total:	— 645,853
Passed Through Kansas Department of Health and Environment (Division of Health Care Finance)					
330018136		2018 Kansas Children's Service League - SRS	10	93.778 NONE	— 1,250
330022136		2022 Kansas Children's Service League--Medicaid	10	93.778 KDHE 2022	— 72,325
330023136		2023 Kansas Children's Service League-State	10	93.778 KDHE 2023	— 19,701
				Pass Through Total:	— 93,276
Passed Through Kansas Department of Health and Environment, STE 570					
330022434		2022 Teen Pregnancy-Targeted Case Management	10	93.778 2642043	— 30,922
330023434		2023 Teen Pregnancy - Targeted Case Management	10	93.778 2642043	— 26,163
				Pass Through Total:	— 57,085
				Program Total:	— 796,214

# JOHNSON COUNTY, KANSAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Cluster#	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
<b>Grants to States for Operation of Qualified High-Risk Pools Program</b>					
Passed Through Kansas Department for Aging and Disability Services					
305001002		*Covid-19-2022 Workforce Incentive Program - KDADS	93.780	KDADS-00060	\$ — \$ 533,970
				Pass Through Total:	— 533,970
				Program Total:	— 533,970
<b>Block Grants for Community Mental Health Services Program</b>					
Passed Through Kansas Department for Aging and Disability Services					
315001611		SFY22 PMHC - BLOCK	93.958	1B09SM082601-01	— 134,813
				Pass Through Total:	— 134,813
Direct Funding					
315001619		SAMHSA Community Mental Health Centers-Reentry Project	93.958	H79SM085556	— 373,767
				Direct Funding Total:	— 373,767
				Program Total:	— 508,580
<b>Mental Health Disaster Assistance and Emergency Mental Health Program</b>					
Passed Through Kansas Department for Aging and Disability Services					
315001595		Crisis Counseling Program (CCP)	93.982	H07SM083764	— 103,353
				Pass Through Total:	— 103,353
				Program Total:	— 103,353
<b>Assistance Programs for Chronic Disease Prevention and Control Program</b>					
Passed Through Kansas Department of Health and Environment					
330023435		2023 CHRONIC DISEASE RISK REDUCTION	93.991	NU58DP006446-05	— 6,500
				Pass Through Total:	— 6,500
<b>National and State Tobacco Control Program</b>					
Passed Through Kansas Department of Health and Environment					
330023435		2023 CHRONIC DISEASE RISK REDUCTION	93.991	NU58DP006823-03	— 12,000
				Pass Through Total:	— 12,000
<b>Preventive Health and Health Services Block Grant Program</b>					
Passed Through Kansas Department of Health and Environment					
330023435		2023 CHRONIC DISEASE RISK REDUCTION	93.991	NB01OT009385-01	— 21,507
				Pass Through Total:	— 21,507
				Program Total:	— 40,007
<b>Maternal and Child Health Services Block Grant to the States Program</b>					
Passed Through Kansas Department of Health and Environment					
330022441		2022 MATERNAL & CHILD HEALTH	93.994	264035D/264035E	— 35,616
330023441		2023 MATERNAL AND CHILD HEALTH PROGRAM	93.994	264329T	— 29,203
				Pass Through Total:	— 64,819
				Program Total:	— 64,819
				<b>Federal Agency Total:</b>	<b>— 8,712,327</b>
<b>Executive Office of the President Office of National Drug Control Policy</b>					
<b>High Intensity Drug Trafficking Areas Program</b>					
Passed Through Kansas Bureau of Investigations					
125000905		FY20 High Intensity Drug Trafficking Areas	95.001	DTF G20MW0003A	— 657
125000915		Midwest HIDTA	95.001	G21MW003A	— 13,799
125000925		FY22 Northeast Ks Drug Task Force	95.001	G22MW0003A	— 45,020
				Pass Through Total:	— 59,476
				Program Total:	— 59,476
				<b>Federal Agency Total:</b>	<b>— 59,476</b>
<b>US Department of Homeland Security</b>					
<b>Emergency Food and Shelter National Board Program</b>					
Passed Through United Community Services of Johnson County					
235243209		2022 Outreach Emergency Food and Shelter Program Phase ARPAR	97.024	5122022	— 63,452
255002372		Emergency Food and Shelter Program	97.024	EFSP	— 9,262
				Pass Through Total:	— 72,714
				Program Total:	— 72,714
<b>Disaster Grants - Public Assistance (Presidentially Declared Disasters) Program</b>					
Passed Through Kansas Division of Emergency Management					
255002372		Emergency Food and Shelter Program	97.036	FEMA-4347-DR-KS	— 2,906
				Pass Through Total:	— 2,906
				Program Total:	— 2,906

# JOHNSON COUNTY, KANSAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2022

Federal Grantor/ Pass-Through Grantor/ Program Title	Cluster#	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/Grant Number	Passed Through To Subrecipients	Total Federal Expenditures
<b>Emergency Management Performance Grants Program</b>					
Passed Through Kansas Division of Emergency Management					
250000038		2019 Emergency Management Performance Grant	97.042	EMK-2019-EP-00002	\$ — \$ 156
250000039		2020 Emergency Management Performance Grant	97.042	EMK-2020-EP-00001	— 73,307
250000041		2021 Emergency Management Performance Grant (EMPG)	97.042	EMK-2021-EP-00002	— 15,257
250000043		2022 Emergency Management Performance Grant (EMPG)	97.042	DHS-22-GPD-042-07-01	— 151,197
				Pass Through Total:	— 239,917
				Program Total:	— 239,917
<b>Assistance to Firefighters Grant Program</b>					
Direct Funding					
240000026		*Covid-19-FEMA AFG-S COVID-19 Grant (FG-02541)	97.044	EMW-2020-FG-02541	— 19,743
				Direct Funding Total:	— 19,743
				Program Total:	— 19,743
<b>Cooperating Technical Partners Program</b>					
Direct Funding					
325990001		21:FEMA Indian Creek 2-D Modeling Project	97.045	EMK-2021-CA-00006-S01	— 660,916
325990005		22:FEMA Turkey & Brush Creek 2-D Modeling & Mapping	97.045	EMK-2022-CA-00010-S01	— 10,690
				Direct Funding Total:	— 671,606
				Program Total:	— 671,606
				Federal Agency Total:	— 1,006,886
				<b>Total Expenditures of Federal Awards:</b>	<b>\$ 2,426,381 \$ 123,019,277</b>

Clusters	Cluster Total
1 - Child Nutrition Cluster	\$ 80,645
2 - CDBG- Entitlement Grants Cluster	2,236,857
3 - Housing Voucher Cluster	12,501,745
4 - Highway Planning and Construction Cluster	54,872
5 - Federal Transit Cluster	4,854,977
6 - Transit Services Programs Cluster	82,192
7 - Highway Safety Cluster	36,224
8 - Aging Cluster	2,572,542
9 - CCDF Cluster	504,609
10 - Medicaid Cluster	796,214

# JOHNSON COUNTY, KANSAS

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## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2022

### 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, 2022. 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, 2022. 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, 2022.

**JOHNSON COUNTY, KANSAS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For The Year Ended December 31, 2022**

**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:

<b>Name Of Federal Program Or Cluster</b>	<b>AL Number</b>
Housing Voucher Cluster	14.871
Federal Transit Cluster	20.507
Coronavirus State & Local Fiscal Recovery Fund Program	21.027
Immunization Cooperative Agreements Program	93.268

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**

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)***  
**For The Year Ended December 31, 2022**

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**Section II - Financial Statement Findings**

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None

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**Section III - Federal Award Findings And Questioned Costs**

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None

**JOHNSON COUNTY, KANSAS**

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
For The Year Ended December 31, 2022**

**None**