

***JOHNSON COUNTY, KANSAS***

KANSAS DEPARTMENT FOR CHILDREN  
AND FAMILY SERVICES GRANTS

FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2014

**Financial Report**  
**For The Year Ended December 31, 2014**

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A copy of the Johnson County, Kansas, Comprehensive Annual Financial Report, year ended December 31, 2014, accompanies this report. The Independent Auditor's Report and the basic financial statements included in the financial section of the comprehensive Annual Financial Report are hereby incorporated by reference.	
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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

Board of County Commissioners  
Johnson County, Kansas

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 Johnson County, Kansas as of and for the years ended December 31, 2014 and 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our reports thereon dated June 23, 2015 and June 23, 2014, which contained unmodified opinions on those financial statements. Our audits were performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to June 23, 2015.

The accompanying supplementary information is presented for purposes of additional analysis 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 auditing procedures applied in the audits 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Allen, Gibbs & Houlik, L.C.*

July 29, 2015

**SUPPLEMENTARY INFORMATION**

SCHEDULES OF CHILDREN AND FAMILY  
SERVICES GRANTS - COMPARISON OF  
EXPENDITURES TO BUDGET

**Johnson County, Kansas**  
**Schedule of Revenue (Cash Basis) and Expenditures**  
**Children and Family Services**  
**For the Agency Fiscal Year Ended December 31, 2014**

**Senior Health Insurance Counseling for Kansas Grant (SHICK)**  
**Johnson County Mental Health Center, Project #315001441**  
**March 1, 2013 through February 28, 2014 Program Period**

	<u>Budget</u>	<u>Reported in 2013 Audit</u>	<u>Reported in 2014 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>					
Federal	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -
Total Revenue	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ 6,000</u>	<u>\$ -</u>
<b>Expenditures:</b>					
Personnel Costs	\$ 6,000	\$ 3,765	\$ 2,235	\$ 6,000	\$ -
Total Expenditures	<u>\$ 6,000</u>	<u>\$ 3,765</u>	<u>\$ 2,235</u>	<u>\$ 6,000</u>	<u>\$ -</u>

Johnson County, Kansas  
Schedule of Revenue (Cash Basis) and Expenditures  
Children and Family Services  
For the Agency Fiscal Year Ended December 31, 2014

**Substance Abuse Prevention and Treatment SAPT Block Grant; Grant RPC-DBHS-47164-2014**  
**State of Kansas Department for Aging & Disability Services, Project #315001444**  
**July 1, 2013 through June 30, 2014 Program Period**

	<u>Budget</u>	<u>Reported in 2013 Audit</u>	<u>Reported in 2014 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>					
Federal	\$ 244,000	\$ 74,729	\$ 169,271	\$ 244,000	\$ -
Total Revenue	<u>\$ 244,000</u>	<u>\$ 74,729</u>	<u>\$ 169,271</u>	<u>\$ 244,000</u>	<u>\$ -</u>
<b>Expenditures:</b>					
Personnel	\$ 133,276	\$ 62,764	\$ 71,077	\$ 133,841	\$ 565
Fringe	66,301	29,910	36,959	66,869	568
Travel	11,021	1,662	4,104	5,766	(5,255)
Supplies	1,500	598	5,807	6,405	4,905
Other	2,340	1,140	795	1,935	(405)
Target Community Funding	20,143	-	19,765	19,765	(378)
Building Space	9,419	4,710	4,709	9,419	-
Total Expenditures	<u>\$ 244,000</u>	<u>\$ 100,784</u>	<u>\$ 143,216</u>	<u>\$ 244,000</u>	<u>\$ -</u>

**Johnson County, Kansas**  
**Schedule of Revenue (Cash Basis) and Expenditures**  
**Children and Family Services**  
**For the Agency Fiscal Year Ended December 31, 2014**

**Participating Community Mental Health Center Agreement; Grant MHCC FY14**  
**Johnson County Mental Health Center, Project #315001447**  
**July 1, 2013 through June 30, 2014 Program Period**

	<u>Budget</u>	<u>Reported in 2013 Audit</u>	<u>Reported in 2014 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>					
State	\$ 1,235,171	\$ 617,586	\$ 617,585	\$ 1,235,171	\$ -
Total Revenue	<u>\$ 1,235,171</u>	<u>\$ 617,586</u>	<u>\$ 617,585</u>	<u>\$ 1,235,171</u>	<u>\$ -</u>
<b>Expenditures:</b>					
Not a line item budget	\$ 1,235,171	\$ 681,372	\$ 553,799	\$ 1,235,171	\$ -
Total Expenditures	<u>\$ 1,235,171</u>	<u>\$ 681,372</u>	<u>\$ 553,799</u>	<u>\$ 1,235,171</u>	<u>\$ -</u>

**Johnson County, Kansas**  
**Schedule of Revenue (Cash Basis) and Expenditures**  
**Children and Family Services**  
**For the Agency Fiscal Year Ended December 31, 2014**

**Participating Community Mental Health Center Agreement- Block Grant Funds; Grant MHCC FY14**  
**Johnson County Mental Health Center, Project #315001448**  
**July 1, 2013 through June 30, 2014 Program Period**

	<u>Budget</u>	<u>Reported in 2013 Audit</u>	<u>Reported in 2014 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>					
Block (Federal)	\$ 269,625	\$ 134,813	\$ 134,812	\$ 269,625	\$ -
Total Revenue	<u>\$ 269,625</u>	<u>\$ 134,813</u>	<u>\$ 134,812</u>	<u>\$ 269,625</u>	<u>\$ -</u>
<b>Expenditures:</b>					
Not a line item budget	\$ 269,625	\$ 150,937	\$ 118,688	\$ 269,625	\$ -
Total Expenditures	<u>\$ 269,625</u>	<u>\$ 150,937</u>	<u>\$ 118,688</u>	<u>\$ 269,625</u>	<u>\$ -</u>



**Johnson County, Kansas**  
**Schedule of Revenue (Cash Basis) and Expenditures**  
**Children and Family Services**  
**For the Agency Fiscal Year Ended December 31, 2014**

**Participating Community Mental Health Center Agreement GMHI Funds; Grant MHCC FY14**  
**Johnson County Mental Health Center, Project #315001449**  
**July 1, 2013 through June 30, 2014 Program Period**

	<u>Budget</u>	<u>Reported in 2013 Audit</u>	<u>Reported in 2014 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>					
State	\$ 412,403	\$ 206,202	\$ 206,201	\$ 412,403	\$ -
Total Revenue	<u>\$ 412,403</u>	<u>\$ 206,202</u>	<u>\$ 206,201</u>	<u>\$ 412,403</u>	<u>\$ -</u>
<b>Expenditures:</b>					
Not a line item budget	\$ 412,403	\$ 191,403	\$ 221,000	\$ 412,403	\$ -
Total Expenditures	<u>\$ 412,403</u>	<u>\$ 191,403</u>	<u>\$ 221,000</u>	<u>\$ 412,403</u>	<u>\$ -</u>

**Johnson County, Kansas**  
**Schedule of Revenue (Cash Basis) and Expenditures**  
**Children and Family Services**  
**For the Agency Fiscal Year Ended December 31, 2014**

**Participating Community Mental Health Center Agreement, GMHI Funds; Grant Number MHCC FY14**  
**Johnson County Mental Health Center, Project 315001450**  
**July 1, 2013 through June 30, 2014 Program Year**

	<u>Budget</u>	<u>Reported in 2013 Audit</u>	<u>Reported in 2014 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>					
State	\$ 506,201	\$ 253,101	\$ 253,100	\$ 506,201	\$ -
Total Revenue	<u>\$ 506,201</u>	<u>\$ 253,101</u>	<u>\$ 253,100</u>	<u>\$ 506,201</u>	<u>\$ -</u>
<b>Expenditures:</b>					
Not a line item budget	\$ 506,201	\$ 380,740	\$ 125,461	\$ 506,201	\$ -
Total Expenditures	<u>\$ 506,201</u>	<u>\$ 380,740</u>	<u>\$ 125,461</u>	<u>\$ 506,201</u>	<u>\$ -</u>

**Johnson County, Kansas**  
**Schedule of Revenue (Cash Basis) and Expenditures**  
**Children and Family Services**  
**For the Agency Fiscal Year Ended December 31, 2014**

**Kansas Dept of Aging & Disability Services CMHC Interim Housing Agreement, Grant FY2015 Interim Housing**  
**Johnson County Mental Health Center, Project 315001461**  
**July 1, 2014 through June 30, 2015 Program Year**

	<u>Budget</u>	<u>Reported in 2014 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>				
State	\$ 12,401	\$ 4,619	\$ 4,619	\$ (7,782)
Total Revenue	<u>\$ 12,401</u>	<u>\$ 4,619</u>	<u>\$ 4,619</u>	<u>\$ (7,782)</u>
<b>Expenditures:</b>				
Not a line item budget	\$ 12,401	\$ 5,143	\$ 5,143	\$ (7,258)
Total Expenditures	<u>\$ 12,401</u>	<u>\$ 5,143</u>	<u>\$ 5,143</u>	<u>\$ (7,258)</u>

**Johnson County, Kansas  
Schedule of Revenue (Cash Basis) and Expenditures  
Children and Family Services  
For the Agency Fiscal Year Ended December 31, 2014**

**Substance Abuse Prevention and Treatment SAPT Block Grant; Grant KDADS-RPC-JCMHC-47164-2015  
State of Kansas Department for Aging & Disability Services, Project #315001462  
July 1, 2014 through June 30, 2015 Program Period**

	<u>Budget</u>	<u>Reported in 2014 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>				
Federal	\$ 244,000	\$ 77,855	\$ 77,855	\$ (166,145)
Total Revenue	<u>\$ 244,000</u>	<u>\$ 77,855</u>	<u>\$ 77,855</u>	<u>\$ (166,145)</u>
<b>Expenditures:</b>				
Personnel	\$ 132,800	\$ 58,639	\$ 58,639	\$ (74,161)
Fringe	56,624	27,804	27,804	(28,820)
Travel	10,299	3,653	3,653	(6,646)
Supplies	1,500	628	628	(872)
Other	2,340	2,260	2,260	(80)
Target Community Funding	31,018	-	-	(31,018)
Building Space	9,419	2,355	2,355	(7,064)
Total Expenditures	<u>\$ 244,000</u>	<u>\$ 95,339</u>	<u>\$ 95,339</u>	<u>\$ (148,661)</u>

**Johnson County, Kansas**  
**Schedule of Revenue (Cash Basis) and Expenditures**  
**Children and Family Services**  
**For the Agency Fiscal Year Ended December 31, 2014**

**Participating Community Mental Health Center Agreement, MHR Funds; Grant Number MHR FY15**  
**Johnson County Mental Health Center, Project 315001463**  
**July 1, 2014 through June 30, 2015 Program Year**

	<u>Budget</u>	<u>Reported in 2014 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>				
State	\$ 1,235,171	\$ 617,586	\$ 617,586	\$ (617,585)
Total Revenue	<u>\$ 1,235,171</u>	<u>\$ 617,586</u>	<u>\$ 617,586</u>	<u>\$ (617,585)</u>
<b>Expenditures:</b>				
Not a line item budget	\$ 1,235,171	\$ 716,322	\$ 716,322	\$ (518,849)
Total Expenditures	<u>\$ 1,235,171</u>	<u>\$ 716,322</u>	<u>\$ 716,322</u>	<u>\$ (518,849)</u>

**Johnson County, Kansas**  
**Schedule of Revenue (Cash Basis) and Expenditures**  
**Children and Family Services**  
**For the Agency Fiscal Year Ended December 31, 2014**

**Participating Community Mental Health Center Agreement, Block Grant Funds; Grant Number MHBG FY15**  
**Johnson County Mental Health Center, Project 315001464**  
**July 1, 2014 through June 30, 2015 Program Year**

	<u>Budget</u>	<u>Reported in 2014 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>				
State	\$ 269,625	\$ 134,813	\$ 134,813	\$ (134,812)
Total Revenue	<u>\$ 269,625</u>	<u>\$ 134,813</u>	<u>\$ 134,813</u>	<u>\$ (134,812)</u>
<b>Expenditures:</b>				
Not a line item budget	\$ 269,625	\$ 142,029	\$ 142,029	\$ (127,596)
Total Expenditures	<u>\$ 269,625</u>	<u>\$ 142,029</u>	<u>\$ 142,029</u>	<u>\$ (127,596)</u>

**Johnson County, Kansas**  
**Schedule of Revenue (Cash Basis) and Expenditures**  
**Children and Family Services**  
**For the Agency Fiscal Year Ended December 31, 2014**

**Participating Community Mental Health Center Agreement, GMHI Funds; Grant Number GMHI FY15**  
**Johnson County Mental Health Center, Project 315001465**  
**July 1, 2014 through June 30, 2015 Program Year**

	<u>Budget</u>	<u>Reported in 2014 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>				
State	\$ 412,403	\$ 206,202	\$ 206,202	\$ (206,201)
Total Revenue	<u>\$ 412,403</u>	<u>\$ 206,202</u>	<u>\$ 206,202</u>	<u>\$ (206,201)</u>
<b>Expenditures:</b>				
Not a line item budget	\$ 412,403	\$ 206,717	\$ 206,717	\$ (205,686)
Total Expenditures	<u>\$ 412,403</u>	<u>\$ 206,717</u>	<u>\$ 206,717</u>	<u>\$ (205,686)</u>

**Johnson County, Kansas**  
**Schedule of Revenue (Cash Basis) and Expenditures**  
**Children and Family Services**  
**For the Agency Fiscal Year Ended December 31, 2014**

**Participating Community Mental Health Center Agreement, RRCS Funds; Grant Number RRSC FY15**  
**Johnson County Mental Health Center, Project 315001466**  
**July 1, 2014 through June 30, 2015 Program Year**

	<u>Budget</u>	<u>Reported in 2014 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>				
State	\$ 506,201	\$ 253,101	\$ 253,101	\$ (253,100)
Total Revenue	<u>\$ 506,201</u>	<u>\$ 253,101</u>	<u>\$ 253,101</u>	<u>\$ (253,100)</u>
<b>Expenditures:</b>				
Not a line item budget	\$ 506,201	\$ 246,034	\$ 246,034	\$ (260,167)
Total Expenditures	<u>\$ 506,201</u>	<u>\$ 246,034</u>	<u>\$ 246,034</u>	<u>\$ (260,167)</u>



**Johnson County, Kansas**  
**Schedule of Revenue (Cash Basis) and Expenditures**  
**Children and Family Services**  
**For the Agency Fiscal Year Ended December 31, 2014**

**Participating Community Mental Health Center Agreement, State Aid Funds; Grant Number State Aid FY15**  
**Johnson County Mental Health Center, Project 315001467**  
**July 1, 2014 through June 30, 2015 Program Year**

	<u>Budget</u>	<u>Reported in 2014 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>				
State	\$ 1,067,488	\$ 533,744	\$ 533,744	\$ (533,744)
Total Revenue	<u>\$ 1,067,488</u>	<u>\$ 533,744</u>	<u>\$ 533,744</u>	<u>\$ (533,744)</u>
<b>Expenditures:</b>				
Not a line item budget	\$ 1,067,488	\$ 542,861	\$ 542,861	\$ (524,627)
Total Expenditures	<u>\$ 1,067,488</u>	<u>\$ 542,861</u>	<u>\$ 542,861</u>	<u>\$ (524,627)</u>

Johnson County, Kansas  
 Schedule of Revenue (Cash Basis) and Expenditures  
 Children and Family Services  
 For the Agency Fiscal Year Ended December 31, 2014

KCSL/SRS Healthy Families Olathe  
 Johnson County Department of Health & Environment, Project #330013135  
 July 1, 2012 through June 30, 2014 Program Year

	<u>Budget</u>	<u>Reported in 2012 Audit</u>	<u>Reported in 2013 Audit</u>	<u>Reported in 2014 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>						
Grant (Federal)	\$ 225,000	\$ -	\$ 201,500	\$ -	\$ 201,500	\$ (23,500)
Local Match	225,000	56,250	145,250	-	201,500	(23,500)
Total Revenue	<u>\$ 450,000</u>	<u>\$ 56,250</u>	<u>\$ 346,750</u>	<u>\$ -</u>	<u>\$ 403,000</u>	<u>\$ (47,000)</u>
<b>Expenditures:</b>						
Contributions	\$ 450,000	\$ 111,375	\$ 287,595	\$ -	\$ 398,970	\$ (51,030)
Salaries	-	-	1,780	-	1,780	1,780
Contractual Medical	-	-	2,250	-	2,250	2,250
Total Expenditures	<u>\$ 450,000</u>	<u>\$ 111,375</u>	<u>\$ 291,625</u>	<u>\$ -</u>	<u>\$ 403,000</u>	<u>\$ (47,000)</u>

**Johnson County, Kansas**  
**Schedule of Revenue (Cash Basis) and Expenditures**  
**Children and Family Services**  
**For the Agency Fiscal Year Ended December 31, 2014**

**KCSL/SRS Healthy Families Olathe**  
**Johnson County Department of Health & Environment, Project #330014135**  
**July 1, 2013 through June 30, 2014 Program Year**

	<u>Budget</u>	<u>Reported in 2013 Audit</u>	<u>Reported in 2014 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>					
Grant (Federal)	\$ 225,000	\$ 42,000	\$ 101,500	\$ 143,500	\$ (81,500)
Local Match	225,000	42,000	101,500	143,500	(81,500)
Total Revenue	<u>\$ 450,000</u>	<u>\$ 84,000</u>	<u>\$ 203,000</u>	<u>\$ 287,000</u>	<u>\$ (163,000)</u>
<b>Expenditures:</b>					
Full-Time Salaries & Wages	\$ -	\$ 840	\$ -	\$ 840	\$ 840
Contributions	450,000	83,160	200,970	284,130	(165,870)
Reimbursements- Other Funds	-	-	2,030	2,030	2,030
Total Expenditures	<u>\$ 450,000</u>	<u>\$ 84,000</u>	<u>\$ 203,000</u>	<u>\$ 287,000</u>	<u>\$ (163,000)</u>

**Johnson County, Kansas**  
**Schedule of Revenue (Cash Basis) and Expenditures**  
**Children and Family Services**  
**For the Agency Fiscal Year Ended December 31, 2014**

**KCSL/SRS Healthy Families Olathe**  
**Johnson County Department of Health & Environment, Project #330015135**  
**July 1, 2014 through June 30, 2015 Program Year**

	<u>Budget</u>	<u>Reported in 2014 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>				
Grant (Federal)	\$ 168,000	\$ 13,700	\$ 13,700	\$ (154,300)
Local Match	168,000	13,700	13,700	(154,300)
Total Revenue	<u>\$ 336,000</u>	<u>\$ 27,400</u>	<u>\$ 27,400</u>	<u>\$ (308,600)</u>
<b>Expenditures:</b>				
Reimbursements- Other Funds	\$ 336,000	\$ -	\$ -	\$ (336,000)
Total Expenditures	<u>\$ 336,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (336,000)</u>