

JOHNSON COUNTY, KANSAS

KANSAS DEPARTMENT FOR CHILDREN
AND FAMILY SERVICES GRANTS

FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2015



Financial Report
For The Year Ended December 31, 2015

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A copy of the Johnson County, Kansas, Comprehensive Annual Financial Report, year ended December 31, 2015, accompanies this report. The Independent Auditor's Report and the basic financial statements included in the financial section of the comprehensive Annual	
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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, 2015 and 2014, 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 22, 2016 and June 23, 2015, 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 22, 2016.

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.

June 22, 2016

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 Dec 31, 2015

Kansas Dept of Aging & Disability Services CMHC Interim Housing Agreement, Grant FY2015 Interim Housing
Johnson County Mental Health Center, Project 315001461
Jul 01, 2014 through Jun 30, 2015 Program Year

	<u>Budget</u>	<u>Reported in 2014 Audit</u>	<u>Reported in 2015 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
State	\$ 12,401	\$ 4,619	\$ 6,863	\$ 11,482	\$ (919)
Total Revenue	<u>\$ 12,401</u>	<u>\$ 4,619</u>	<u>\$ 6,863</u>	<u>\$ 11,482</u>	<u>\$ (919)</u>
Expenditures:					
Not a line item budget	\$ 12,401	\$ 5,143	\$ 6,339	\$ 11,482	\$ (919)
Total Expenditures	<u>\$ 12,401</u>	<u>\$ 5,143</u>	<u>\$ 6,339</u>	<u>\$ 11,482</u>	<u>\$ (919)</u>

**Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2015**

**Substance Abuse Prevention and Treatment SAPT Block Grant; Grant KDADS-RPC-JCMHC-47164-2015
State of Kansas Department for Aging & Disability Services, Project #315001462
Jul 01, 2014 through June 30, 2015 Program Period**

	<u>Budget</u>	<u>Reported in 2014 Audit</u>	<u>Reported in 2015 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Federal	\$ 244,000	\$ 77,855	\$ 166,145	\$ 244,000	\$ -
Total Revenue	<u>\$ 244,000</u>	<u>\$ 77,855</u>	<u>\$ 166,145</u>	<u>\$ 244,000</u>	<u>\$ -</u>
Expenditures:					
Personnel	\$ 132,800	\$ 58,639	\$ 57,361	\$ 116,000	\$ (16,800)
Fringe	\$ 56,624	\$ 27,804	\$ 25,205	\$ 53,009	\$ (3,615)
Travel	\$ 10,299	\$ 3,653	\$ 2,696	\$ 6,349	\$ (3,950)
Supplies	\$ 1,500	\$ 628	\$ 218	\$ 846	\$ (654)
Other	\$ 2,340	\$ 2,260	\$ -	\$ 2,260	\$ (80)
Target Community Funding	\$ 31,018	\$ -	\$ 59,649	\$ 59,649	\$ 28,631
Building Space	\$ 9,419	\$ 2,355	\$ 3,532	\$ 5,887	\$ (3,532)
Total Expenditures	<u>\$ 244,000</u>	<u>\$ 95,339</u>	<u>\$ 148,661</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 Dec 31, 2015

Participating Community Mental Health Center Agreement, MHR Funds; Grant Number MHR FY15
Johnson County Mental Health Center, Project 315001463
Jul 01, 2014 through Jun 30, 2015 Program Year

	<u>Budget</u>	<u>Reported in 2014 Audit</u>	<u>Reported in 2015 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
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>
Expenditures:					
Not a line item budget	\$ 1,235,171	\$ 716,322	\$ 518,849	\$ 1,235,171	\$ -
Total Expenditures	<u>\$ 1,235,171</u>	<u>\$ 716,322</u>	<u>\$ 518,849</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 Dec 31, 2015

Participating Community Mental Health Center Agreement, Block Grant Funds; Grant Number MHBG FY15
Johnson County Mental Health Center, Project 315001464
Jul 01, 2014 through Jun 30, 2015 Program Year

	<u>Budget</u>	<u>Reported in 2014 Audit</u>	<u>Reported in 2015 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
State	\$ 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>
Expenditures:					
Not a line item budget	\$ 269,625	\$ 142,029	\$ 127,596	\$ 269,625	\$ -
Total Expenditures	<u>\$ 269,625</u>	<u>\$ 142,029</u>	<u>\$ 127,596</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 Dec 31, 2015

Participating Community Mental Health Center Agreement, GMHI Funds; Grant Number GMHI FY15
Johnson County Mental Health Center, Project 315001465
Jul 01, 2014 through Jun 30, 2015 Program Year

	<u>Budget</u>	<u>Reported in 2014 Audit</u>	<u>Reported in 2015 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
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>
Expenditures:					
Not a line item budget	\$ 412,403	\$ 206,717	\$ 205,686	\$ 412,403	\$ -
Total Expenditures	<u>\$ 412,403</u>	<u>\$ 206,717</u>	<u>\$ 205,686</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 Dec 31, 2015

Participating Community Mental Health Center Agreement, RRSC Funds; Grant Number RRSC FY15
Johnson County Mental Health Center, Project 315001466
Jul 01, 2014 through Jun 30, 2015 Program Year

	<u>Budget</u>	<u>Reported in 2014 Audit</u>	<u>Reported in 2015 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
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>
Expenditures:					
Not a line item budget	\$ 506,201	\$ 246,034	\$ 260,167	\$ 506,201	\$ -
Total Expenditures	<u>\$ 506,201</u>	<u>\$ 246,034</u>	<u>\$ 260,167</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 Dec 31, 2015

Participating Community Mental Health Center Agreement, State Aid Funds; Grant Number State Aid FY15
Johnson County Mental Health Center, Project 315001467
Jul 01, 2014 through Jun 30, 2015 Program Year

	<u>Budget</u>	<u>Reported in 2014 Audit</u>	<u>Reported in 2015 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
State	\$ 1,067,488	\$ 533,744	\$ 533,744	\$ 1,067,488	\$ -
Total Revenue	<u>\$ 1,067,488</u>	<u>\$ 533,744</u>	<u>\$ 533,744</u>	<u>\$ 1,067,488</u>	<u>\$ -</u>
Expenditures:					
Not a line item budget	\$ 1,067,488	\$ 542,861	\$ 524,627	\$ 1,067,488	\$ -
Total Expenditures	<u>\$ 1,067,488</u>	<u>\$ 542,861</u>	<u>\$ 524,627</u>	<u>\$ 1,067,488</u>	<u>\$ -</u>

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2015

KCSL/KDHE 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>Reported in 2015 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Grant (Federal)	\$ 168,000	\$ 13,700	\$ 23,548	\$ 37,248	\$ (130,752)
Local Match	\$ 168,000	\$ 13,700	\$ 23,548	\$ 37,248	\$ (130,752)
Total Revenue	<u>\$ 336,000</u>	<u>\$ 27,400</u>	<u>\$ 47,096</u>	<u>\$ 74,496</u>	<u>\$ (261,504)</u>
Expenditures:					
Program expenses	\$ 168,000	\$ -	\$ 73,751	\$ 73,751	\$ (94,249)
Administrative expenses	\$ 168,000	\$ -	\$ 745	\$ 745	\$ (167,255)
Total Expenditures	<u>\$ 336,000</u>	<u>\$ -</u>	<u>\$ 74,496</u>	<u>\$ 74,496</u>	<u>\$ (261,504)</u>

Johnson County, Kansas
 Schedule of Revenue (Cash Basis) and Expenditures
 Children and Family Services
 For the Agency Fiscal Year Ended Dec 31, 2015

Substance Abuse Prevention and Treatment SAPT Block Grant; Grant KDADS-RPC-JCMHC-47164-2015
 State of Kansas Department for Aging & Disability Services, Project #315001479
 Jul 01, 2014 through June 30, 2015 Program Period

	<u>Budget</u>	<u>Reported in 2014 Audit</u>	<u>Reported in 2015 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Federal	\$ 5,000	\$ -	\$ 4,741	\$ 4,741	\$ (259)
Total Revenue	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 4,741</u>	<u>\$ 4,741</u>	<u>\$ (259)</u>
Expenditures:					
Not a line item budget	\$ 5,000	\$ -	\$ 4,741	\$ 4,741	\$ (259)
Total Expenditures	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 4,741</u>	<u>\$ 4,741</u>	<u>\$ (259)</u>

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2015

Kansas Dept of Aging & Disability Services CMHC Interim Housing Agreement, Grant FY2016 Interim Housing
Johnson County Mental Health Center, Project 315001485
Jul 01, 2015 through Jun 30, 2016 Program Year

	<u>Budget</u>	<u>Reported in</u> <u>2015 Audit</u>	<u>Total</u>	<u>Over / (Under)</u> <u>Budget</u>
Revenue:				
State	\$ 12,401	\$ 4,917	\$ 4,917	\$ (7,484)
Total Revenue	<u>\$ 12,401</u>	<u>\$ 4,917</u>	<u>\$ 4,917</u>	<u>\$ (7,484)</u>
Expenditures:				
Not a line item budget	\$ 12,401	\$ 5,104	\$ 5,104	\$ (7,297)
Total Expenditures	<u>\$ 12,401</u>	<u>\$ 5,104</u>	<u>\$ 5,104</u>	<u>\$ (7,297)</u>

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2015

Participating Community Mental Health Center Agreement, MHR Funds; Grant Number MHR FY16
Johnson County Mental Health Center, Project 315001491
Jul 01, 2015 through Jun 30, 2016 Program Year

	<u>Budget</u>	<u>Reported in</u> <u>2015 Audit</u>	<u>Total</u>	<u>Over / (Under)</u> <u>Budget</u>
Revenue:				
State	\$ 1,235,172	\$ 617,586	\$ 617,586	\$ (617,586)
Total Revenue	<u>\$ 1,235,172</u>	<u>\$ 617,586</u>	<u>\$ 617,586</u>	<u>\$ (617,586)</u>
Expenditures:				
Not a line item budget	\$ 1,235,172	\$ 668,003	\$ 668,003	\$ (567,169)
Total Expenditures	<u>\$ 1,235,172</u>	<u>\$ 668,003</u>	<u>\$ 668,003</u>	<u>\$ (567,169)</u>

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2015

Participating Community Mental Health Center Agreement, Block Grant Funds; Grant Number MHBG FY16
Johnson County Mental Health Center, Project 315001492
Jul 01, 2015 through Jun 30, 2016 Program Year

	<u>Budget</u>	<u>Reported in</u> <u>2015 Audit</u>	<u>Total</u>	<u>Over / (Under)</u> <u>Budget</u>
Revenue:				
State	\$ 269,625	\$ 112,344	\$ 112,344	\$ (157,281)
Total Revenue	<u>\$ 269,625</u>	<u>\$ 112,344</u>	<u>\$ 112,344</u>	<u>\$ (157,281)</u>
Expenditures:				
Not a line item budget	\$ 269,625	\$ 143,832	\$ 143,832	\$ (125,793)
Total Expenditures	<u>\$ 269,625</u>	<u>\$ 143,832</u>	<u>\$ 143,832</u>	<u>\$ (125,793)</u>

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2015

Participating Community Mental Health Center Agreement, GMHI Funds; Grant Number GMHI FY16
Johnson County Mental Health Center, Project 315001493
Jul 01, 2015 through Jun 30, 2016 Program Year

	<u>Budget</u>	<u>Reported in</u> <u>2015 Audit</u>	<u>Total</u>	<u>Over / (Under)</u> <u>Budget</u>
Revenue:				
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>
Expenditures:				
Not a line item budget	\$ 412,403	\$ 221,713	\$ 221,713	\$ (190,690)
Total Expenditures	<u>\$ 412,403</u>	<u>\$ 221,713</u>	<u>\$ 221,713</u>	<u>\$ (190,690)</u>

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2015

Participating Community Mental Health Center Agreement, RRSC Funds; Grant Number RRSC FY16
Johnson County Mental Health Center, Project 315001494
Jul 01, 2015 through Jun 30, 2016 Program Year

	<u>Budget</u>	<u>Reported in</u> <u>2015 Audit</u>	<u>Total</u>	<u>Over / (Under)</u> <u>Budget</u>
Revenue:				
State	\$ 522,280	\$ 261,140	\$ 261,140	\$ (261,140)
Total Revenue	<u>\$ 522,280</u>	<u>\$ 261,140</u>	<u>\$ 261,140</u>	<u>\$ (261,140)</u>
Expenditures:				
Not a line item budget	\$ 522,280	\$ 277,706	\$ 277,706	\$ (244,574)
Total Expenditures	<u>\$ 522,280</u>	<u>\$ 277,706</u>	<u>\$ 277,706</u>	<u>\$ (244,574)</u>

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2015

Participating Community Mental Health Center Agreement, State Aid Funds; Grant Number State Aid FY16
Johnson County Mental Health Center, Project #315001495
Jul 1, 2015 through June 30, 2016 Program Period

	<u>Budget</u>	<u>Reported in</u> <u>2015 Audit</u>	<u>Total</u>	<u>Over / (Under)</u> <u>Budget</u>
Revenue:				
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>
Expenditures:				
Not a line item budget	\$ 1,067,488	\$ 572,663	\$ 572,663	\$ (494,825)
Total Expenditures	<u>\$ 1,067,488</u>	<u>\$ 572,663</u>	<u>\$ 572,663</u>	<u>\$ (494,825)</u>