

JOHNSON COUNTY, KANSAS

KANSAS DEPARTMENT FOR CHILDREN
AND FAMILY SERVICES GRANTS

FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2016



Financial Report

For The Year Ended December 31, 2016

Table of Contents

| | <u>Page Number</u> |
|--|------------------------|
| A copy of the Johnson County, Kansas, Comprehensive Annual Financial Report, year ended December 31, 2016, 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. | |
| Independent Auditor's Report on Supplementary Information | 1 |
| Schedules of Children and Family Services Grants - Comparison of Expenditures to Budget | 2 - 12 |

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.

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, 2016 and 2015, 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 15, 2017 and June 22, 2016, 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 15, 2017.

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 15, 2017

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, 2016

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 2015 Audit</u> | <u>Reported in 2016 Audit</u> | <u>Total</u> | <u>Over / (Under) Budget</u> |
|------------------------|---------------------|-----------------------------------|-----------------------------------|---------------------|----------------------------------|
| Revenue: | | | | | |
| State | \$ 1,852,759 | \$ 617,586 | \$ 1,235,173 | \$ 1,852,759 | \$ - |
| Total Revenue | <u>\$ 1,852,759</u> | <u>\$ 617,586</u> | <u>\$ 1,235,173</u> | <u>\$ 1,852,759</u> | <u>\$ -</u> |
| Expenditures: | | | | | |
| Not a line item budget | \$ 1,852,759 | \$ 668,003 | \$ 1,184,756 | \$ 1,852,759 | \$ - |
| Total Expenditures | <u>\$ 1,852,759</u> | <u>\$ 668,003</u> | <u>\$ 1,184,756</u> | <u>\$ 1,852,759</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, 2016

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 2015 Audit</u> | <u>Reported in 2016 Audit</u> | <u>Total</u> | <u>Over / (Under) Budget</u> |
|------------------------|-------------------|-----------------------------------|-----------------------------------|-------------------|----------------------------------|
| Revenue: | | | | | |
| Federal Pass Through | \$ 404,438 | \$ 112,344 | \$ 224,687 | \$ 337,031 | \$ (67,407) |
| Total Revenue | <u>\$ 404,438</u> | <u>\$ 112,344</u> | <u>\$ 224,687</u> | <u>\$ 337,031</u> | <u>\$ (67,407)</u> |
| Expenditures: | | | | | |
| Not a line item budget | \$ 404,438 | \$ 143,832 | \$ 260,606 | \$ 404,438 | \$ - |
| Total Expenditures | <u>\$ 404,438</u> | <u>\$ 143,832</u> | <u>\$ 260,606</u> | <u>\$ 404,438</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, 2016

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 2015 Audit</u> | <u>Reported in 2016 Audit</u> | <u>Total</u> | <u>Over / (Under) Budget</u> |
|------------------------|-------------------|-----------------------------------|-----------------------------------|-------------------|----------------------------------|
| Revenue: | | | | | |
| State | \$ 618,605 | \$ 206,202 | \$ 412,403 | \$ 618,605 | \$ - |
| Total Revenue | <u>\$ 618,605</u> | <u>\$ 206,202</u> | <u>\$ 412,403</u> | <u>\$ 618,605</u> | <u>\$ -</u> |
| Expenditures: | | | | | |
| Not a line item budget | \$ 618,605 | \$ 221,713 | \$ 396,951 | \$ 618,664 | \$ 59 |
| Total Expenditures | <u>\$ 618,605</u> | <u>\$ 221,713</u> | <u>\$ 396,951</u> | <u>\$ 618,664</u> | <u>\$ 59</u> |

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2016

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 2015 Audit</u> | <u>Reported in 2016 Audit</u> | <u>Total</u> | <u>Over / (Under) Budget</u> |
|------------------------|-------------------|-----------------------------------|-----------------------------------|-------------------|----------------------------------|
| Revenue: | | | | | |
| State | \$ 783,420 | \$ 261,140 | \$ 522,280 | \$ 783,420 | \$ - |
| Total Revenue | <u>\$ 783,420</u> | <u>\$ 261,140</u> | <u>\$ 522,280</u> | <u>\$ 783,420</u> | <u>\$ -</u> |
| Expenditures: | | | | | |
| Not a line item budget | \$ 783,420 | \$ 277,706 | \$ 505,714 | \$ 783,420 | \$ - |
| Total Expenditures | <u>\$ 783,420</u> | <u>\$ 277,706</u> | <u>\$ 505,714</u> | <u>\$ 783,420</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, 2016

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 2015 Audit</u> | <u>Reported in 2016 Audit</u> | <u>Total</u> | <u>Over / (Under) Budget</u> |
|------------------------|---------------------|-----------------------------------|-----------------------------------|---------------------|----------------------------------|
| Revenue: | | | | | |
| State | \$ 1,601,232 | \$ 533,744 | \$ 1,067,488 | \$ 1,601,232 | \$ - |
| Total Revenue | <u>\$ 1,601,232</u> | <u>\$ 533,744</u> | <u>\$ 1,067,488</u> | <u>\$ 1,601,232</u> | <u>\$ -</u> |
| | | | | | |
| Expenditures: | | | | | |
| Not a line item budget | \$ 1,601,232 | \$ 572,663 | \$ 1,028,569 | \$ 1,601,232 | \$ - |
| Total Expenditures | <u>\$ 1,601,232</u> | <u>\$ 572,663</u> | <u>\$ 1,028,569</u> | <u>\$ 1,601,232</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, 2016

Substance Abuse Prevention and Treatment SAPT Block Mini-Grant; Grant 3B08T1010020
State of Kansas Department for Aging & Disability Services, Project #315001502
February 01, 2016 through June 30, 2016 Program Period

| | <u>Budget</u> | <u>Reported in 2016 Audit</u> | <u>Total</u> | <u>Over / (Under) Budget</u> |
|-----------------------|------------------|-----------------------------------|------------------|----------------------------------|
| Revenue: | | | | |
| Federal Pass Through | \$ 29,935 | \$ 29,935 | \$ 29,935 | \$ - |
| Total Revenue | <u>\$ 29,935</u> | <u>\$ 29,935</u> | <u>\$ 29,935</u> | <u>\$ -</u> |
| | | | | |
| Expenditures: | | | | |
| Supplies | \$ 4,112 | \$ 4,112 | \$ 4,112 | \$ - |
| Consultant & Contract | \$ 25,764 | \$ 25,764 | \$ 25,764 | \$ - |
| Travel | \$ 59 | \$ 59 | \$ 59 | \$ - |
| Total Expenditures | <u>\$ 29,935</u> | <u>\$ 29,935</u> | <u>\$ 29,935</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, 2016

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 2015 Audit</u> | <u>Reported in 2016 Audit</u> | <u>Total</u> | <u>Over / (Under) Budget</u> |
|------------------------|------------------|-----------------------------------|-----------------------------------|------------------|----------------------------------|
| Revenue: | | | | | |
| State | \$ 12,401 | \$ 4,917 | \$ 7,218 | \$ 12,135 | \$ (266) |
| Total Revenue | <u>\$ 12,401</u> | <u>\$ 4,917</u> | <u>\$ 7,218</u> | <u>\$ 12,135</u> | <u>\$ (266)</u> |
| Expenditures: | | | | | |
| Not a line item budget | \$ 12,401 | \$ 5,104 | \$ 7,031 | \$ 12,135 | \$ (266) |
| Total Expenditures | <u>\$ 12,401</u> | <u>\$ 5,104</u> | <u>\$ 7,031</u> | <u>\$ 12,135</u> | <u>\$ (266)</u> |

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2016

KCSL/KDHE Healthy Families Olathe
Johnson County Department of Health & Environment, Project #330016135
July 1, 2015 through June 30, 2016 Program Year

| | <u>Budget</u> | <u>Reported in</u> <u>2016 Audit</u> | <u>Total</u> | <u>Over / (Under)</u> <u>Budget</u> |
|----------------------|-------------------|---|------------------|--|
| Revenue: | | | | |
| Grant (Federal) | \$ 80,000 | \$ 45,848 | \$ 45,848 | \$ (34,152) |
| Local Match | \$ 80,000 | \$ 45,848 | \$ 45,848 | \$ (34,152) |
| Total Revenue | <u>\$ 160,000</u> | <u>\$ 91,696</u> | <u>\$ 91,696</u> | <u>\$ (68,304)</u> |
| | | | | |
| Expenditures: | | | | |
| Contribution | \$ 158,400 | \$ 90,779 | \$ 90,779 | \$ (67,621) |
| Toner Cartridges | \$ 1,600 | \$ 917 | \$ 917 | \$ (683) |
| Total Expenditures | <u>\$ 160,000</u> | <u>\$ 91,696</u> | <u>\$ 91,696</u> | <u>\$ (68,304)</u> |

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2016

Kansas Dept of Aging & Disability Services CMHC Interim Housing Agreement, Grant FY2017 Interim Housing
Johnson County Mental Health Center, Project 315001507
Jul 01, 2016 through Jun 30, 2017 Program Year

| | <u>Budget</u> | <u>Reported in</u> <u>2016 Audit</u> | <u>Total</u> | <u>Over / (Under)</u> <u>Budget</u> |
|-----------------------------|------------------|---|-----------------|--|
| Revenue: | | | | |
| State | \$ 10,901 | \$ 5,337 | \$ 5,337 | \$ (5,564) |
| Total Revenue | <u>\$ 10,901</u> | <u>\$ 5,337</u> | <u>\$ 5,337</u> | <u>\$ (5,564)</u> |
| Expenditures: | | | | |
| Rent / Deposit / App Fee | \$ 9,198 | \$ 3,843 | \$ 3,843 | \$ (5,355) |
| Utilities / Household items | \$ 1,703 | \$ 1,684 | \$ 1,684 | \$ (19) |
| Total Expenditures | <u>\$ 10,901</u> | <u>\$ 5,527</u> | <u>\$ 5,527</u> | <u>\$ (5,374)</u> |

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2016

End Dependence Grant; Grant Contract 41754
State of Kansas Department for Aging & Disability Services, Project #315001512
Jul 01, 2016 through June 30, 2017 Program Period

| | <u>Budget</u> | <u>Reported in 2016 Audit</u> | <u>Total</u> | <u>Over / (Under) Budget</u> |
|----------------------|-------------------|-----------------------------------|------------------|----------------------------------|
| Revenue: | | | | |
| Federal Pass Through | \$ 883,099 | \$ 26,461 | \$ 26,461 | \$ (856,638) |
| Total Revenue | <u>\$ 883,099</u> | <u>\$ 26,461</u> | <u>\$ 26,461</u> | <u>\$ (856,638)</u> |
| | | | | |
| Expenditures: | | | | |
| Personnel | \$ 523,332 | \$ 30,212 | \$ 30,212 | \$ (493,120) |
| Fringe | \$ 223,412 | \$ 8,238 | \$ 8,238 | \$ (215,174) |
| Travel | \$ 63,455 | \$ 645 | \$ 645 | \$ (62,810) |
| Training | \$ 1,200 | \$ 618 | \$ 618 | \$ (582) |
| Supplies | \$ 5,100 | \$ 4,970 | \$ 4,970 | \$ (130) |
| Communications | \$ 8,100 | \$ 270 | \$ 270 | \$ (7,830) |
| Other | \$ 58,500 | \$ 1,595 | \$ 1,595 | \$ (56,905) |
| Total Expenditures | <u>\$ 883,099</u> | <u>\$ 46,548</u> | <u>\$ 46,548</u> | <u>\$ (836,551)</u> |

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2016

KCSL/KDHE Healthy Families Olathe
Johnson County Department of Health & Environment, Project #330017136
July 1, 2016 through June 30, 2017 Program Year

| | <u>Budget</u> | <u>Reported in</u> <u>2016 Audit</u> | <u>Total</u> | <u>Over / (Under)</u> <u>Budget</u> |
|----------------------|-------------------|---|------------------|--|
| Revenue: | | | | |
| Grant (Federal) | \$ 80,000 | \$ 35,000 | \$ 35,000 | \$ (45,000) |
| Local Match | \$ 80,000 | \$ 17,500 | \$ 17,500 | \$ (62,500) |
| Total Revenue | <u>\$ 160,000</u> | <u>\$ 52,500</u> | <u>\$ 52,500</u> | <u>\$ (107,500)</u> |
| | | | | |
| Expenditures: | | | | |
| Contribution | \$ 160,000 | \$ 34,650 | \$ 34,650 | \$ (125,350) |
| Total Expenditures | <u>\$ 160,000</u> | <u>\$ 34,650</u> | <u>\$ 34,650</u> | <u>\$ (125,350)</u> |