
JOHNSON COUNTY, KANSAS
KANSAS DEPARTMENT FOR CHILDREN AND
FAMILY SERVICES GRANTS
FINANCIAL REPORT
DECEMBER 31, 2019

Financial Report
For The Year Ended December 31, 2019

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<p>A copy of the Johnson County, Kansas, Comprehensive Annual Financial Report, year ended <u>December 31, 2019</u>, accompanies this report. The Independent Auditors' Report and the basic financial statements included in the financial section of the comprehensive Annual Financial Report are hereby incorporated by reference.</p>	
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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

Independent Auditors' 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 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, 2019, and have issued our report thereon dated June 24, 2020 which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming opinions on those financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to June 24, 2020.

The accompanying supplementary information is presented for the purposes of additional analysis and is not a required part of the 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 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 financial statements or to the 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 for the year ended December 31, 2019 as a whole.

The financial statements of Johnson County, Kansas as of and for the years ended December 31, 2018, 2017 and 2016 were audited by other auditors and their reports thereon were dated July 23, 2019, June 7, 2018 and June 15, 2017, respectively, which expressed unmodified opinions on those financial statements appears on page 12, 11, and 11, respectively. Their report, as of the same date, on the accompanying supplementary information related to the 2018, 2017, and 2016 financial statements stated that, in their opinion, such information was fairly stated in all material respects in relation to the financial statements for the year ended December 31, 2018, 2017, and 2016, respectively, as a whole.

RubinBrown LLP

June 24, 2020

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, 2019

End Dependence Grant; Grant Contract 41754
State of Kansas Department for Aging & Disability Services, Project #315001512
Jul 01, 2016 through June 30, 2021 Program Period

	<u>Budget</u>	<u>Reported in 2016 Audit</u>	<u>Reported in 2017 Audit</u>	<u>Reported in 2018 Audit</u>	<u>Reported in 2019 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:							
Federal Pass Through	\$ 883,099	\$ 26,461	\$ 304,598	\$ -	\$ 91,223	\$ 422,282	\$ (460,817)
Total Revenue	<u>\$ 883,099</u>	<u>\$ 26,461</u>	<u>\$ 304,598</u>	<u>\$ -</u>	<u>\$ 91,223</u>	<u>\$ 422,282</u>	<u>\$ (460,817)</u>
Expenditures:							
Personnel	\$ 523,332	\$ 30,212	\$ 110,617	\$ 93,782	\$ 48,072	\$ 282,683	\$ (240,649)
Fringe	\$ 223,412	\$ 8,238	\$ 36,743	\$ 36,284	\$ 25,649	\$ 106,914	\$ (116,498)
Travel	\$ 63,455	\$ 645	\$ 7,035	\$ 4,236	\$ 1,544	\$ 13,460	\$ (49,995)
Training	\$ 1,200	\$ 618	\$ -	\$ -	\$ -	\$ 618	\$ (582)
Supplies	\$ 5,100	\$ 4,970	\$ 130	\$ -	\$ -	\$ 5,100	\$ -
Communications	\$ 8,100	\$ 270	\$ 1,080	\$ 585	\$ 270	\$ 2,205	\$ (5,895)
Other	\$ 58,500	\$ 1,595	\$ 9,707	\$ -	\$ -	\$ 11,302	\$ (47,198)
Total Expenditures	<u>\$ 883,099</u>	<u>\$ 46,548</u>	<u>\$ 165,312</u>	<u>\$ 134,887</u>	<u>\$ 75,535</u>	<u>\$ 422,282</u>	<u>\$ (460,817)</u>

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2019

Participating Community Mental Health Center Agreement, CMHC FY2019
Johnson County Mental Health Center, Project 315001545
Jul 01, 2018 through Jun 30, 2019 Program Year

	<u>Budget</u>	<u>Reported in 2018 Audit</u>	<u>Reported in 2019 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
State	\$ 4,326,087	\$ 2,277,246	\$ 2,277,246	\$ 4,554,492	\$ 228,405
Total Revenue	<u>\$ 4,326,087</u>	<u>\$ 2,277,246</u>	<u>\$ 2,277,246</u>	<u>\$ 4,554,492</u>	<u>\$ 228,405</u>
Expenditures:					
Not a line item budget	\$ 4,326,087	\$ 2,191,794	\$ 2,362,698	\$ 4,554,492	\$ 228,405
Total Expenditures	<u>\$ 4,326,087</u>	<u>\$ 2,191,794</u>	<u>\$ 2,362,698</u>	<u>\$ 4,554,492</u>	<u>\$ 228,405</u>

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2019

Interim Housing Grant
State of Kansas Department for Aging & Disability Services, Project #315001542
Jul 01, 2018 through June 30, 2019 Program Period

	<u>Budget</u>	<u>Reported in 2018 Audit</u>	<u>Reported in 2019 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
State Funds	\$ 12,000	\$ 6,000	\$ 6,000	\$ 12,000	\$ -
Total Revenue	<u>\$ 12,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 12,000</u>	<u>\$ -</u>
Expenditures:					
Rent / Deposit / Utilities	\$ 12,000	\$ 7,200	\$ 4,800	\$ 12,000	\$ -
Total Expenditures	<u>\$ 12,000</u>	<u>\$ 7,200</u>	<u>\$ 4,800</u>	<u>\$ 12,000</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, 2019

Participating Community Mental Health Center Agreement, Block Grant Funds; Grant Number MHBG FY19
Johnson County Mental Health Center, Project 315001546
Jul 01, 2018 through Jun 30, 2019 Program Year

	<u>Budget</u>	<u>Reported in 2018 Audit</u>	<u>Reported in 2019 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Federal Pass Through	\$ 320,883	\$ 171,934	\$ 148,949	\$ 320,883	\$ -
Total Revenue	<u>\$ 320,883</u>	<u>\$ 171,934</u>	<u>\$ 148,949</u>	<u>\$ 320,883</u>	<u>\$ -</u>
Expenditures:					
Not a line item budget	\$ 320,883	\$ 160,945	\$ 159,938	\$ 320,883	\$ -
Total Expenditures	<u>\$ 320,883</u>	<u>\$ 160,945</u>	<u>\$ 159,938</u>	<u>\$ 320,883</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, 2019

Supported Housing Grant
Kim Wilson Housing, Inc., Project #315001552
Sep 01, 2018 through Aug 31, 2019 Program Period

	<u>Budget</u>	<u>Reported in 2018 Audit</u>	<u>Reported in 2019 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
State funds	\$ 35,000	\$ 7,217	\$ 18,867	\$ 26,084	\$ (8,916)
Total Revenue	<u>\$ 35,000</u>	<u>\$ 7,217</u>	<u>\$ 18,867</u>	<u>\$ 26,084</u>	<u>\$ (8,916)</u>
Expenditures:					
Rent / Deposit / Utilities	\$ 35,000	\$ 9,297	\$ 16,787	\$ 26,084	\$ (8,916)
Total Expenditures	<u>\$ 35,000</u>	<u>\$ 9,297</u>	<u>\$ 16,787</u>	<u>\$ 26,084</u>	<u>\$ (8,916)</u>

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2019

KCSL/KDHE Healthy Families Olathe
Johnson County Department of Health & Environment, Project #330019136
July 1, 2018 through June 30, 2019 Program Year

	<u>Budget</u>	<u>Reported in 2018 Audit</u>	<u>Reported in 2019 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Grant (Federal)	\$ 125,000	\$ 27,200	\$ 83,250	\$ 110,450	\$ (14,550)
Local Match	\$ 125,000	\$ 27,200	\$ 83,250	\$ 110,450	\$ (14,550)
Total Revenue	<u>\$ 250,000</u>	<u>\$ 54,400</u>	<u>\$ 166,500</u>	<u>\$ 220,900</u>	<u>\$ (29,100)</u>
Expenditures:					
Contractual Services	\$ 247,500	\$ 53,856	\$ 164,835	\$ 218,691	\$ (28,809)
Administrative Fee	\$ 2,500	\$ 544	\$ 1,665	\$ 2,209	\$ (291)
Total Expenditures	<u>\$ 250,000</u>	<u>\$ 54,400</u>	<u>\$ 166,500</u>	<u>\$ 220,900</u>	<u>\$ (29,100)</u>

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2019

United States Housing Authority Shelter plus care Grant # KS0025L7P051705
Johnson County Department of Health & Environment, Project #315001553
December 1, 2018 through November 30, 2019 Program Year

	<u>Budget</u>	<u>Reported in</u> <u>2019 Audit</u>	<u>Total</u>	<u>Over / (Under)</u> <u>Budget</u>
Revenue:				
Grant (Federal)	\$ 29,385	\$ 3,625	\$ 3,625	\$ (25,761)
Total Revenue	<u>\$ 29,385</u>	<u>\$ 3,625</u>	<u>\$ 3,625</u>	<u>\$ (25,761)</u>
 Expenditures:				
Rental Assistance	\$ 27,792	\$ 3,359	\$ 3,359	\$ (24,433)
Administrative Fee	\$ 1,593	\$ 266	\$ 266	\$ (1,328)
Total Expenditures	<u>\$ 29,385</u>	<u>\$ 3,625</u>	<u>\$ 3,625</u>	<u>\$ (25,761)</u>

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2019

United States Housing Authority Continuum of Care program KS0131L7P051800
Johnson County Department of Health & Environment, Project #315001702
October 1, 2019 through September 30, 2020 Program Year

	<u>Budget</u>	<u>Reported in</u> <u>2019 Audit</u>	<u>Total</u>	<u>Over / (Under)</u> <u>Budget</u>
Revenue:				
Grant (Federal)	\$ 55,752	\$ 3,719	\$ 3,719	\$ (52,033)
Total Revenue	<u>\$ 55,752</u>	<u>\$ 3,719</u>	<u>\$ 3,719</u>	<u>\$ (52,033)</u>
Expenditures:				
Rental Assistance	\$ 51,336	\$ 2,983	\$ 2,983	\$ (48,353)
Administrative Fee	\$ 4,416	\$ 736	\$ 736	\$ (3,680)
Total Expenditures	<u>\$ 55,752</u>	<u>\$ 3,719</u>	<u>\$ 3,719</u>	<u>\$ (52,033)</u>

**Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2019**

**Employment: Enhancing Competitive, Integrated Employment
State of Kansas Department for Children and Families, Project #305000527
September 1, 2017 through September 30, 2020 Program Period**

	<u>Budget</u>	<u>Reported in 2018 Audit</u>	<u>Reported in 2019 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
State	\$ 56,000	\$ 23,000	\$ 20,448	\$ 43,448	\$ (12,552)
Total Revenue	<u>\$ 56,000</u>	<u>\$ 23,000</u>	<u>\$ 20,448</u>	<u>\$ 43,448</u>	<u>\$ (12,552)</u>
Contractual	\$ 56,000	\$ 23,000	\$ 20,448	\$ 43,448	\$ (12,552)
Total Expenditures	<u>\$ 56,000</u>	<u>\$ 23,000</u>	<u>\$ 20,448</u>	<u>\$ 43,448</u>	<u>\$ (12,552)</u>

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2019

Participating Community Mental Health Center Agreement, Block Grant Funds; Grant Number PMHC FY20
Johnson County Mental Health Center, Project 315001566
July 01, 2019 through June 30, 2020 Program Year

	<u>Budget</u>	<u>Reported in 2019 Audit</u>	<u>Reported in 2020 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Federal Pass Through	\$ 269,625	\$ 124,225	\$ -	\$ 124,225	\$ (145,400)
Total Revenue	<u>\$ 269,625</u>	<u>\$ 124,225</u>	<u>\$ -</u>	<u>\$ 124,225</u>	<u>\$ (145,400)</u>
Expenditures:					
Not a line item budget	\$ 269,625	\$ 124,225	\$ -	\$ 124,225	\$ (145,400)
Total Expenditures	<u>\$ 269,625</u>	<u>\$ 124,225</u>	<u>\$ -</u>	<u>\$ 124,225</u>	<u>\$ (145,400)</u>

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2019

KCSL/KDHE Healthy Families Olathe
Johnson County Department of Health & Environment, Project #330020136
July 1, 2019 through June 30, 2020 Program Year

	<u>Budget</u>	<u>Reported in</u> <u>2019 Audit</u>	<u>Total</u>	<u>Over / (Under)</u> <u>Budget</u>
Revenue:				
Grant (Federal)	\$ 125,000	\$ 31,250	\$ 31,250	\$ (93,750)
Local Match	\$ 125,000	\$ 31,250	\$ 31,250	\$ (93,750)
Total Revenue	<u>\$ 250,000</u>	<u>\$ 62,500</u>	<u>\$ 62,500</u>	<u>\$ (187,500)</u>
Expenditures:				
Contractual Services	\$ 247,500	\$ -	\$ -	\$ (247,500)
Administrative Fee	\$ 2,500	\$ -	\$ -	\$ (2,500)
Total Expenditures	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (250,000)</u>