

***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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## 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>
<b>Revenue:</b>					
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>
<b>Expenditures:</b>					
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>
<b>Revenue:</b>					
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>
<b>Expenditures:</b>					
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>
<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	\$ 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>
<b>Revenue:</b>					
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>
<b>Expenditures:</b>					
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>
<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	\$ 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>
<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	\$ 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>
<b>Revenue:</b>					
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>
<b>Expenditures:</b>					
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>
<b>Revenue:</b>					
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>
<b>Expenditures:</b>					
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>
<b>Revenue:</b>					
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>
<b>Expenditures:</b>					
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>
<b>Revenue:</b>				
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>
<b>Expenditures:</b>				
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>
<b>Revenue:</b>				
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>
<b>Expenditures:</b>				
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>
<b>Revenue:</b>				
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>
<b>Expenditures:</b>				
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>
<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	\$ 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>
<b>Revenue:</b>				
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>
<b>Expenditures:</b>				
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 2015 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	\$ 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>