

***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

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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.	
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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, 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>
<b>Revenue:</b>					
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>
<b>Expenditures:</b>					
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>
<b>Revenue:</b>					
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>
<b>Expenditures:</b>					
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>
<b>Revenue:</b>					
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>
<b>Expenditures:</b>					
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>
<b>Revenue:</b>					
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>
<b>Expenditures:</b>					
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>
<b>Revenue:</b>					
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>
<b>Expenditures:</b>					
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>
<b>Revenue:</b>				
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>
<b>Expenditures:</b>				
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>
<b>Revenue:</b>					
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>
<b>Expenditures:</b>					
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>
<b>Revenue:</b>				
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>
<b>Expenditures:</b>				
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>
<b>Revenue:</b>				
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>
 <b>Expenditures:</b>				
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>
<b>Revenue:</b>				
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>
<b>Expenditures:</b>				
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>
<b>Revenue:</b>				
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>
<b>Expenditures:</b>				
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>