
JOHNSON COUNTY, KANSAS
KANSAS DEPARTMENT FOR CHILDREN AND
FAMILY SERVICES GRANTS
FINANCIAL REPORT
DECEMBER 31, 2020

Financial Report

For The Year Ended December 31, 2020

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A copy of the Johnson County, Kansas, Comprehensive Annual Financial Report, year ended December 31, 2020, 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.

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SUPPLEMENTARY INFORMATION

SCHEDULES OF CHILDREN AND FAMILY
SERVICES GRANTS - COMPARISON OF
EXPENDITURES TO BUDGET



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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 years ended December 31, 2020 and 2019, and have issued our report thereon dated June 25, 2021 and June 24, 2020, which contained unmodified opinions on those financial statements. Our audits were 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 25, 2021.

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 years ended December 31, 2020 and December 31, 2019 as a whole.

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

RubinBrown LLP

June 25, 2021

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2020

United States Housing Authority Continuum of Care program KS0131L7P051800
Johnson County Department of Mental Health, Project #315001702
October 1, 2019 through September 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:					
Grant (Federal)	\$ 55,752	\$ 3,719	\$ 44,826	\$ 48,545	\$ (7,207)
Total Revenue	<u>\$ 55,752</u>	<u>\$ 3,719</u>	<u>\$ 44,826</u>	<u>\$ 48,545</u>	<u>\$ (7,207)</u>
Expenditures:					
Rental Assistance	\$ 51,336	\$ 2,983	\$ 41,146	\$ 44,129	\$ (7,207)
Administrative Fee	\$ 4,416	\$ 736	\$ 3,680	\$ 4,416	\$ -
Total Expenditures	<u>\$ 55,752</u>	<u>\$ 3,719</u>	<u>\$ 44,826</u>	<u>\$ 48,545</u>	<u>\$ (7,207)</u>

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2020

Employment: Enhancing Competitive, Integrated Employment
Johnson County Developmental Support, 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>Reported in 2020 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:						
State	\$ 56,000	\$ 23,000	\$ 20,448	\$ 3,436	\$ 46,884	\$ (9,116)
Total Revenue	<u>\$ 56,000</u>	<u>\$ 23,000</u>	<u>\$ 20,448</u>	<u>\$ 3,436</u>	<u>\$ 46,884</u>	<u>\$ (9,116)</u>
Contractual	\$ 56,000	\$ 23,000	\$ 20,448	\$ 3,436	\$ 46,884	\$ (9,116)
Total Expenditures	<u>\$ 56,000</u>	<u>\$ 23,000</u>	<u>\$ 20,448</u>	<u>\$ 3,436</u>	<u>\$ 46,884</u>	<u>\$ (9,116)</u>

**Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2020**

**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 2019 Audit</u>	<u>Reported in 2020 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Grant (Federal)	\$ 125,000	\$ 31,250	\$ 54,250	\$ 31,250	\$ (93,750)
Local Match	\$ 125,000	\$ 31,250	\$ 133,250	\$ 31,250	\$ (93,750)
Total Revenue	<u>\$ 250,000</u>	<u>\$ 62,500</u>	<u>\$ 187,500</u>	<u>\$ 62,500</u>	<u>\$ (187,500)</u>
Expenditures:					
Contractual Services	\$ 247,500	\$ -	\$ 185,625	\$ 185,625	\$ (61,875)
Administrative Fee	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -
Total Expenditures	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 188,125</u>	<u>\$ 188,125</u>	<u>\$ (61,875)</u>

**Johnson County, Kansas
 Schedule of Revenue (Cash Basis) and Expenditures
 Children and Family Services
 For the Agency Fiscal Year Ended Dec 31, 2020**

**Kansas Department for Aging and Disability Services
 Johnson County Mental Health Center, Project 315001565
 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:					
State Grant	\$ 5,085,885	\$ 2,542,942	\$ 2,542,943	\$ 5,085,885	\$ -
Total Revenue	<u>\$ 5,085,885</u>	<u>\$ 2,542,942</u>	<u>\$ 2,542,943</u>	<u>\$ 5,085,885</u>	<u>\$ -</u>
Expenditures:					
Not a line item budget	\$ 5,085,884	\$ 2,455,701	\$ 2,630,183	\$ 5,085,884	\$ -
Total Expenditures	<u>\$ 5,085,884</u>	<u>\$ 2,455,701</u>	<u>\$ 2,630,183</u>	<u>\$ 5,085,884</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, 2020

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	\$ 269,624	\$ 146,021	\$ 123,604	\$ 269,624	\$ -
Total Revenue	<u>\$ 269,624</u>	<u>\$ 146,021</u>	<u>\$ 123,604</u>	<u>\$ 269,624</u>	<u>\$ -</u>
Expenditures:					
Not a line item budget	\$ 269,624	\$ 123,234	\$ 146,391	\$ 269,624	\$ -
Total Expenditures	<u>\$ 269,624</u>	<u>\$ 123,234</u>	<u>\$ 146,391</u>	<u>\$ 269,624</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, 2020**

**State of Kansas Department for Aging & Disability Services, Interim Housing
Johnson County Mental Health Center, Project #315001567
Jul 01, 2019 through June 30, 2020 Program Period**

	<u>Budget</u>	<u>Reported in 2019 Audit</u>	<u>Reported in 2020 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
State Grant	\$ 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 / App Fee	\$ 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, 2020**

**State of Kansas Department for Aging & Disability Services, Supported Housing Fund
Johnson County Mental Health Center, Project #315001568
Jul 01, 2019 through June 30, 2021 Program Period**

	<u>Budget</u>	<u>Reported in 2019 Audit</u>	<u>Reported in 2020 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
State Grant	\$ 150,000	\$ 31,632	\$ 45,875	\$ 77,507	\$ (72,493)
Total Revenue	<u>\$ 150,000</u>	<u>\$ 31,632</u>	<u>\$ 45,875</u>	<u>\$ 77,507</u>	<u>\$ (72,493)</u>
Expenditures:					
Rent / Deposit / App Fee	\$ 150,000	\$ 47,369	\$ 32,652	\$ 80,021	\$ (69,979)
Total Expenditures	<u>\$ 150,000</u>	<u>\$ 47,369</u>	<u>\$ 32,652</u>	<u>\$ 80,021</u>	<u>\$ (69,979)</u>

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2020

Kansas Dept for Aging and Disability Services, Interim Housing Grant
Johnson County Mental Health Center, Project 315001584
Jul 01, 2020 through Jun 30, 2021 Program Year

	<u>Budget</u>	<u>Reported in 2020 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:				
State	\$ 15,000	\$ 4,826	\$ 4,826	\$ (10,174)
Total Revenue	<u>\$ 15,000</u>	<u>\$ 4,826</u>	<u>\$ 4,826</u>	<u>\$ (10,174)</u>
Expenditures:				
Rent / Deposit / App Fee	\$ 15,000	\$ 7,290	\$ 7,290	\$ (7,710)
Total Expenditures	<u>\$ 15,000</u>	<u>\$ 7,290</u>	<u>\$ 7,290</u>	<u>\$ (7,710)</u>

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2020

Participating Community Mental Health Center Agreement, Block Grant Funds
Johnson County Mental Health Center, Project 315001589
Jul 01, 2020 through Jun 30, 2021 Program Year

	<u>Budget</u>	<u>Reported in 2020 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:				
State Grant	\$ 5,085,884	\$ 2,609,921	\$ 2,609,921	\$ (2,475,963)
Total Revenue	<u>\$ 5,085,884</u>	<u>\$ 2,609,921</u>	<u>\$ 2,609,921</u>	<u>\$ (2,475,963)</u>
Expenditures:				
Not a line item budget	\$ 5,085,884	\$ 2,658,201	\$ 2,658,201	\$ (2,427,683)
Total Expenditures	<u>\$ 5,085,884</u>	<u>\$ 2,658,201</u>	<u>\$ 2,658,201</u>	<u>\$ (2,427,683)</u>

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2020

State of Kansas Department for Aging & Disability Services, Supported Housing Grant
Johnson County Mental Health Center, Project #315001590
July 01, 2020 through June 30, 2021 Program Period

	<u>Budget</u>	<u>Reported in</u> <u>2020 Audit</u>	<u>Total</u>	<u>Over / (Under)</u> <u>Budget</u>
Revenue:				
Federal Pass through	\$ 269,625	\$ 134,813	\$ 134,813	\$ (134,813)
Total Revenue	<u>\$ 269,625</u>	<u>\$ 134,813</u>	<u>\$ 134,813</u>	<u>\$ (134,813)</u>
Expenditures:				
Not a line item budget	\$ 269,625	\$ 129,880	\$ 129,880	\$ (139,745)
Total Expenditures	<u>\$ 269,625</u>	<u>\$ 129,880</u>	<u>\$ 129,880</u>	<u>\$ (139,745)</u>

**Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2020**

**State of Kansas Department for Aging & Disability Services, Grant # 6H79FG000306-01M001
Johnson County Mental Health Center, Project #315001591
August 1, 2020 through August 19, 2021 Program Year**

	<u>Budget</u>	<u>Reported in 2020 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:				
Federal Grant Covid-19	\$ 213,782	\$ 48,737	\$ 48,737	\$ (165,044)
Total Revenue	\$ 213,782	\$ 48,737	\$ 48,737	\$ (165,044)
Expenditures:				
Contract Services	\$ 213,782	\$ 49,536	\$ 49,536	\$ (164,245)
Total Expenditures	\$ 213,782	\$ 49,536	\$ 49,536	\$ (164,245)

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2020

State of Kansas Department for Aging & Disability Services, CARES Program
Johnson County Mental Health Center, Project #315001592
September 1, 2020 through August 31, 2021 Program Year

	<u>Budget</u>	<u>Reported in 2020 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:				
Federal Pass Through Grant Covid-19	\$ 438,082	\$ 438,082	\$ 438,082	\$ -
Total Revenue	<u>\$ 438,082</u>	<u>\$ 438,082</u>	<u>\$ 438,082</u>	<u>\$ -</u>
Expenditures:				
Client Scholarships	\$ 66,500	\$ 66,500	\$ 66,500	\$ -
Salary	\$ 185,082	\$ 185,082	\$ 185,082	\$ -
PPE Supplies	\$ 40,500	\$ 40,500	\$ 40,500	\$ -
Transportation	\$ 146,000	\$ 146,000	\$ 146,000	\$ -
Total Expenditures	<u>\$ 438,082</u>	<u>\$ 438,082</u>	<u>\$ 438,082</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, 2020

Coronavirus Relief Fund Community Assistance
Johnson County Mental Health Center, Project #315001593
May 1, 2020 through December 31, 2021 Program Year

	<u>Budget</u>	<u>Reported in</u> <u>2020 Audit</u>	<u>Total</u>	<u>Over / (Under)</u> <u>Budget</u>
Revenue:				
Federal Pass Through Grant Covid-19	\$ 6,372	\$ 6,372	\$ 6,372	\$ -
Total Revenue	<u>\$ 6,372</u>	<u>\$ 6,372</u>	<u>\$ 6,372</u>	<u>\$ -</u>
Expenditures:				
COVID Expenses	\$ 6,372	\$ 6,372	\$ 6,372	\$ (0)
Total Expenditures	<u>\$ 6,372</u>	<u>\$ 6,372</u>	<u>\$ 6,372</u>	<u>\$ (0)</u>

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2020

Removing Barriers and Improving Access to Behavioral Health Services
State of Kansas Department for Aging & Disability Services, Project #315001594
March 1, 2020 through December 31, 2020 Program Year

	<u>Budget</u>	<u>Reported in 2020 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:				
Federal Pass Through Grant Covid-19	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
Total Revenue	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ -</u>
Expenditures:				
Admin Costs	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Transportation	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Technology Expenses	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Expenses	\$ 185,000	\$ 182,026	\$ 182,026	\$ (2,974)
Total Expenditures	<u>\$ 300,000</u>	<u>\$ 297,026</u>	<u>\$ 297,026</u>	<u>\$ (2,974)</u>

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Children and Family Services
For the Agency Fiscal Year Ended Dec 31, 2020

Outreach, Prevention and Early Intervention Services
Johnson County Department of Health & Environment, Project #330021136
July 1, 2020 through June 30, 2021 Program Year

	<u>Budget</u>	<u>Reported in</u> <u>2020 Audit</u>	<u>Total</u>	<u>Over / (Under)</u> <u>Budget</u>
Revenue:				
State Grant	\$ 180,000	\$ 39,500	\$ 39,500	\$ (140,500)
Local Match	\$ 180,000	\$ -	\$ -	\$ (180,000)
Total Revenue	<u>\$ 360,000</u>	<u>\$ 39,500</u>	<u>\$ 39,500</u>	<u>\$ (320,500)</u>
Expenditures:				
Total Expenditures	<u>\$ 360,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (360,000)</u>