

***JOHNSON COUNTY, KANSAS***

KANSAS DEPARTMENT OF SOCIAL AND  
REHABILITATION SERVICES GRANTS

FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2011

**Johnson County, Kansas  
Kansas Department of Social and Rehabilitation Services Grants  
Financial Report**

**For The Year Ended December 31, 2011**

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A copy of the Johnson County, Kansas, Comprehensive Annual Financial Report, year ended December 31, 2011, 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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INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

Board of County Commissioners  
Johnson County, Kansas

We have audited the financial statements of Johnson County, Kansas as of and for the year ended December 31, 2011, and have issued our report thereon dated June 25, 2012, which contained an unqualified opinion on those financial statements. Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. We have not performed any procedures with respect to the audited financial statements subsequent to June 25, 2012.

The accompanying supplementary information is presented for 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 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 financial statements as a whole.

*Allen, Gibbs & Houlik, L.C.*

September 12, 2012

**SUPPLEMENTARY INFORMATION**

SCHEDULES OF SOCIAL AND REHABILITATION  
SERVICES GRANTS - COMPARISON OF  
EXPENDITURES TO BUDGET

**Johnson County, Kansas**  
**Schedule of Revenue (Cash Basis) and Expenditures**  
**Social Rehabilitation Services**  
**For the Agency Fiscal Year Ended Dec 31, 2011**

**Community Developmental Disability Organization; #11-066**  
**Johnson County Developmental Supports, Project 305000515**  
**July 1, 2010 through June 30, 2011 Program Year**

	<u>Budget</u>	<u>Reported in 2010 Audit</u>	<u>Reported in 2011 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>					
Grant Award	\$ 2,272,220.00	\$ 944,412.50	\$ 1,327,807.50	\$ 2,272,220.00	\$ -
	<u>\$ 2,272,220.00</u>	<u>\$ 944,412.50</u>	<u>\$ 1,327,807.50</u>	<u>\$ 2,272,220.00</u>	<u>\$ -</u>
<b>Expenditures:</b>					
CDDO Admin	\$ 1,421,605.00	\$ 488,078.69	\$ 944,454.61	\$ 1,432,533.30	\$ 10,928.30
Community and Family Services/Supports	850,615.00	267,136.50	455,137.00	722,273.50	(128,341.50)
	<u>\$ 2,272,220.00</u>	<u>\$ 755,215.19</u>	<u>\$ 1,399,591.61</u>	<u>\$ 2,154,806.80</u>	<u>\$ (117,413.20)</u>

**Johnson County, Kansas**  
**Schedule of Revenue (Cash Basis) and Expenditures**  
**Social Rehabilitation Services**  
**For the Agency Fiscal Year Ended Dec 31, 2011**

**Community Developmental Disability Organization; Grant Number CDDO-DBHS-066-2012**  
**Johnson County Developmental Supports, Project 305000516**  
**July 1, 2011 through June 30, 2012 Program Year**

	<u>Budget</u>	<u>Reported in 2010 Audit</u>	<u>Reported in 2011 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>					
Grant Award	\$ 1,158,369.00	\$ -	\$ 386,123.00	\$ 386,123.00	\$ (772,246.00)
	<u>\$ 1,158,369.00</u>	<u>\$ -</u>	<u>\$ 386,123.00</u>	<u>\$ 386,123.00</u>	<u>\$ (772,246.00)</u>
<b>Expenditures:</b>					
CDDO Administration	\$ 421,935.00	\$ -	\$ 87,613.60	\$ 87,613.60	\$ (334,321.40)
State Aid	736,434.00	-	61,023.60	61,023.60	(675,410.40)
	<u>\$ 1,158,369.00</u>	<u>\$ -</u>	<u>\$ 148,637.20</u>	<u>\$ 148,637.20</u>	<u>\$ (1,009,731.80)</u>

**Johnson County, Kansas  
Schedule of Revenue (Cash Basis) and Expenditures  
Social Rehabilitation Services  
For the Agency Fiscal Year Ended Dec 31, 2011**

**Participating Mental Health Center Contract; Grant PREV 08-19-03  
Johnson County Mental Health Center, Project #315000092  
July 1, 2010 through October 31, 2011 Program Period**

	<u>Budget</u>	<u>Reported in 2010 Audit</u>	<u>Reported in 2011 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>					
Federal	\$ 187,108.67	\$ 59,527.78	\$ 127,580.89	\$ 187,108.67	\$ -
State	24,224.33	-	24,224.33	24,224.33	-
Total Revenue	<u>\$ 211,333.00</u>	<u>\$ 59,527.78</u>	<u>\$ 151,805.22</u>	<u>\$ 211,333.00</u>	<u>\$ -</u>
<b>Expenditures:</b>					
Personnel	\$ 143,031.00	\$ 54,244.77	\$ 88,786.23	\$ 143,031.00	\$ -
Employer Tax	58,982.00	16,490.36	42,491.64	58,982.00	-
Travel	6,495.50	2,663.50	3,832.00	6,495.50	-
Supplies	2,209.50	-	2,209.50	2,209.50	-
Training	615.00	-	615.00	615.00	-
Total Expenditures	<u>\$ 211,333.00</u>	<u>\$ 73,398.63</u>	<u>\$ 137,934.37</u>	<u>\$ 211,333.00</u>	<u>\$ -</u>

**Johnson County, Kansas**  
**Schedule of Revenue (Cash Basis) and Expenditures**  
**Social Rehabilitation Services**  
**For the Agency Fiscal Year Ended Dec 31, 2011**

**Participating Mental Health Center Contract; Grant MHCC 11-011**  
**Johnson County Mental Health Center, Project #315000094**  
**July 1, 2010 through June 30, 2011 Program Period**

	<u>Budget</u>	<u>Reported in 2010 Audit</u>	<u>Reported in 2011 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>					
State Grant	\$ 1,338,103.00	\$ 617,586.00	\$ 720,517.00	\$ 1,338,103.00	\$ -
Total Revenue	<u>\$ 1,338,103.00</u>	<u>\$ 617,586.00</u>	<u>\$ 720,517.00</u>	<u>\$ 1,338,103.00</u>	<u>\$ -</u>
<b>Expenditures:</b>					
Not a line item budget	\$ 1,338,103.00	\$ 666,162.29	\$ 671,940.71	\$ 1,338,103.00	\$ -
Total Expenditures	<u>\$ 1,338,103.00</u>	<u>\$ 666,162.29</u>	<u>\$ 671,940.71</u>	<u>\$ 1,338,103.00</u>	<u>\$ -</u>



**Johnson County, Kansas  
Schedule of Revenue (Cash Basis) and Expenditures  
Social Rehabilitation Services  
For the Agency Fiscal Year Ended Dec 31, 2011**

**Participating Mental Health Center Contract; Grant MHCC 11-011  
Johnson County Mental Health Center, Project #315000095  
July 1, 2010 through June 30, 2011 Program Period**

	<u>Budget</u>	<u>Reported in 2010 Audit</u>	<u>Reported in 2011 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>					
Federal	\$ 302,967.00	\$ 139,831.00	\$ 163,136.00	\$ 302,967.00	\$ -
Total Revenue	<u>\$ 302,967.00</u>	<u>\$ 139,831.00</u>	<u>\$ 163,136.00</u>	<u>\$ 302,967.00</u>	<u>\$ -</u>
<b>Expenditures:</b>					
Not a line item budget	\$ 302,967.00	\$ 157,642.81	\$ 145,324.19	\$ 302,967.00	\$ -
Total Expenditures	<u>\$ 302,967.00</u>	<u>\$ 157,642.81</u>	<u>\$ 145,324.19</u>	<u>\$ 302,967.00</u>	<u>\$ -</u>

**Johnson County, Kansas**  
**Schedule of Revenue (Cash Basis) and Expenditures**  
**Social Rehabilitation Services**  
**For the Agency Fiscal Year Ended Dec 31, 2011**

**Participating Mental Health Center Contract; Grant MHCC 11-011**  
**Johnson County Mental Health Center, Project #315000096**  
**July 1, 2010 through June 30, 2011 Program Period**

	<u>Budget</u>	<u>Reported in 2010 Audit</u>	<u>Reported in 2011 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>					
State	\$ 549,456.57	\$ 260,790.50	\$ 288,666.07	\$ 549,456.57	\$ -
Total Revenue	<u>\$ 549,456.57</u>	<u>\$ 260,790.50</u>	<u>\$ 288,666.07</u>	<u>\$ 549,456.57</u>	<u>\$ -</u>
<b>Expenditures:</b>					
Personnel	\$ 414,389.92	\$ 255,647.94	\$ 158,741.98	\$ 414,389.92	\$ -
Interagency Activities	26,733.32	13,040.00	13,693.32	26,733.32	-
Medical Services	108,333.33	54,685.76	53,647.57	108,333.33	-
Total Expenditures	<u>\$ 549,456.57</u>	<u>\$ 323,373.70</u>	<u>\$ 226,082.87</u>	<u>\$ 549,456.57</u>	<u>\$ -</u>

**Johnson County, Kansas**  
**Schedule of Revenue (Cash Basis) and Expenditures**  
**Social Rehabilitation Services**  
**For the Agency Fiscal Year Ended Dec 31, 2011**

**Participating Mental Health Center Contract; Grant MHCC11-012**  
**Johnson County Mental Health Center, Project #315001409**  
**August 1, 2011 through June 30, 2012 Program Period**

	<u>Budget</u>	<u>Reported in 2010 Audit</u>	<u>Reported in 2011 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>					
State	\$ 1,132,241.00	\$ -	\$ 566,120.50	\$ 566,120.50	\$ (566,120.50)
Total Revenue	<u>\$ 1,132,241.00</u>	<u>\$ -</u>	<u>\$ 566,120.50</u>	<u>\$ 566,120.50</u>	<u>\$ (566,120.50)</u>
<b>Expenditures:</b>					
Not a line item budget	\$ 1,132,241.00	\$ -	\$ 591,348.01	\$ 591,348.01	\$ (540,892.99)
Total Expenditures	<u>\$ 1,132,241.00</u>	<u>\$ -</u>	<u>\$ 591,348.01</u>	<u>\$ 591,348.01</u>	<u>\$ (540,892.99)</u>

**Johnson County, Kansas  
Schedule of Revenue (Cash Basis) and Expenditures  
Social Rehabilitation Services  
For the Agency Fiscal Year Ended Dec 31, 2011**

**Consolidated Health Centers; Grant MHCC11-012  
Johnson County Mental Health Center, Project #315001410  
August 1, 2011 through June 30, 2012 Program Period**

	<u>Budget</u>	<u>Reported in 2010 Audit</u>	<u>Reported in 2011 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>					
Block	\$ 256,357.00	\$ -	\$ 128,178.50	\$ 128,178.50	\$ (128,178.50)
Total Revenue	<u>\$ 256,357.00</u>	<u>\$ -</u>	<u>\$ 128,178.50</u>	<u>\$ 128,178.50</u>	<u>\$ (128,178.50)</u>
<b>Expenditures:</b>					
Not a line item budget	\$ 256,357.00	\$ -	\$ 134,884.96	\$ 134,884.96	\$ (121,472.04)
Total Expenditures	<u>\$ 256,357.00</u>	<u>\$ -</u>	<u>\$ 134,884.96</u>	<u>\$ 134,884.96</u>	<u>\$ (121,472.04)</u>

**Johnson County, Kansas**  
**Schedule of Revenue (Cash Basis) and Expenditures**  
**Social Rehabilitation Services**  
**For the Agency Fiscal Year Ended Dec 31, 2011**

**Participating Community Mental Health Center Consolidated Contract; Grant MHCC11-012**  
**Johnson County Mental Health Center, Project #315001411**  
**August 1, 2011 through June 30, 2012 Program Period**

	<u>Budget</u>	<u>Reported in 2010 Audit</u>	<u>Reported in 2011 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>					
State	\$ 478,757.00	\$ -	\$ 239,378.50	\$ 239,378.50	\$ (239,378.50)
Total Revenue	<u>\$ 478,757.00</u>	<u>\$ -</u>	<u>\$ 239,378.50</u>	<u>\$ 239,378.50</u>	<u>\$ (239,378.50)</u>
<b>Expenditures:</b>					
Not a line item budget	\$ 478,757.00	\$ -	\$ 305,290.00	\$ 305,290.00	\$ (173,467.00)
Total Expenditures	<u>\$ 478,757.00</u>	<u>\$ -</u>	<u>\$ 305,290.00</u>	<u>\$ 305,290.00</u>	<u>\$ (173,467.00)</u>

**Johnson County, Kansas**  
**Schedule of Revenue (Cash Basis) and Expenditures**  
**Social Rehabilitation Services**  
**For the Agency Fiscal Year Ended Dec 31, 2011**

**Substance Abuse Prevention and Treatment SAPT Block Grant; Grant RPC-DBHS-47164-2012**  
**Johnson County Mental Health Center, Project #315001412**  
**November 1, 2011 through June 30, 2012 Program Period**

	<u>Budget</u>	<u>Reported in 2010 Audit</u>	<u>Reported in 2011 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>					
Federal	\$ 155,232.00	\$ -	\$ -	\$ -	\$ (155,232.00)
State	62,669.00	-	-	-	(62,669.00)
Total Revenue	<u>\$ 217,901.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (217,901.00)</u>
<b>Expenditures:</b>					
Personnel	\$ 101,928.00	\$ -	\$ 17,796.22	\$ 17,796.22	\$ (84,131.78)
Employer Taxes & Fringe Benefits	37,009.00	-	6,400.37	6,400.37	(30,608.63)
Travel & Subsistence	11,286.00	-	517.20	517.20	(10,768.80)
Supplies	10,954.06	-	-	-	(10,954.06)
Contractual	50,536.50	-	31.00	31.00	(50,505.50)
Staff Education & Training	3,400.00	-	1,635.00	1,635.00	(1,765.00)
Building Space and Maintenance	2,787.44	-	922.10	922.10	(1,865.34)
Total Expenditures	<u>\$ 217,901.00</u>	<u>\$ -</u>	<u>\$ 27,301.89</u>	<u>\$ 27,301.89</u>	<u>\$ (190,599.11)</u>

Johnson County, Kansas  
 Schedule of Revenue (Cash Basis) and Expenditures  
 Social Rehabilitation Services  
 For the Agency Fiscal Year Ended Dec 31, 2011

Supported Housing Funds Program; Grant SHF-DBHS-47164-2012  
 Johnson County Mental Health Center, Project #315001413  
 October 1, 2011 through June 30, 2012 Program Period

	<u>Budget</u>	<u>Reported in 2010 Audit</u>	<u>Reported in 2011 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
<b>Revenue:</b>					
State	\$ 26,220.00	\$ -	\$ -	\$ -	\$ (26,220.00)
Total Revenue	<u>\$ 26,220.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (26,220.00)</u>
<b>Expenditures:</b>					
Not a line item budget	\$ 26,220.00	\$ -	\$ 1,419.35	\$ 1,419.35	\$ (24,800.65)
Total Expenditures	<u>\$ 26,220.00</u>	<u>\$ -</u>	<u>\$ 1,419.35</u>	<u>\$ 1,419.35</u>	<u>\$ (24,800.65)</u>

**Johnson County, Kansas**  
**Schedule of Revenue (Cash Basis) and Expenditures**  
**Social Rehabilitation Services**  
**For the Agency Fiscal Year Ended Dec 31, 2011**

**KCSL/SRS Healthy Families Olathe**  
**Johnson County Public Health Center, Project #330012135**  
**July 1, 2011 through June 30, 2012 Program Year**

	<u>Budget</u>	<u>Reported in</u> <u>2010 Audit</u>	<u>Reported in</u> <u>2011 Audit</u>	<u>Total</u>	<u>Over / (Under)</u> <u>Budget</u>
<b>Revenue:</b>					
Grant	\$ 225,000.00	\$ -	\$ 56,250.00	\$ 56,250.00	\$ (168,750.00)
Local Match	225,000.00	-	56,250.00	56,250.00	(168,750.00)
Total Revenue	<u>\$ 450,000.00</u>	<u>\$ -</u>	<u>\$ 112,500.00</u>	<u>\$ 112,500.00</u>	<u>\$ (337,500.00)</u>
<b>Expenditures:</b>					
Contributions	\$ 450,000.00	\$ -	\$ 111,375.00	\$ 111,375.00	\$ (338,625.00)
Total Expenditures	<u>\$ 450,000.00</u>	<u>\$ -</u>	<u>\$ 111,375.00</u>	<u>\$ 111,375.00</u>	<u>\$ (338,625.00)</u>



**Johnson County, Kansas  
Schedule of Revenue (Cash Basis) and Expenditures  
Social Rehabilitation Services  
For the Agency Fiscal Year Ended Dec 31, 2011**

**KCSL/SRS Healthy Families Olathe  
Johnson County Public Health Center, Project #330111135  
July 1, 2010 through June 30, 2011 Program Year**

	Budget	Reported in 2010 Audit	Reported in 2011 Audit	Total	Over / (Under) Budget
<b>Revenue:</b>					
Grant	\$ 225,000.00	\$ 56,250.00	\$ 112,500.00	\$ 168,750.00	\$ (56,250.00)
Local Match	225,000.00	56,250.00	225,000.00	281,250.00	56,250.00
Total Revenue	<u>\$ 450,000.00</u>	<u>\$ 112,500.00</u>	<u>\$ 337,500.00</u>	<u>\$ 450,000.00</u>	<u>\$ -</u>
<b>Expenditures:</b>					
Administration fee	\$ 4,500.00	\$ 1,125.00	\$ 3,375.00	\$ 4,500.00	\$ -
Pass through to KCSL	445,500.00	111,375.00	334,125.00	445,500.00	-
Total Expenditures	<u>\$ 450,000.00</u>	<u>\$ 112,500.00</u>	<u>\$ 337,500.00</u>	<u>\$ 450,000.00</u>	<u>\$ -</u>