

JOHNSON COUNTY, KANSAS

KANSAS DEPARTMENT OF SOCIAL AND REHABILITATION
SERVICES GRANTS

FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2009

Johnson County, Kansas

Kansas Department of Social and Rehabilitation Services Grants

Financial Report

For The Year Ended December 31, 2009

Table of Contents

	<u>Page Number</u>
A copy of the Johnson County, Kansas, Comprehensive Annual Financial Report, year ended <u>December 31, 2009</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.	
Independent Auditors' Report on Supplementary Information	1
Schedules of Social and Rehabilitation Services Grants - Comparison of Expenditures to Budget	2 - 14

This is a copy of the County's financial report reproduced from an electronic file. An original copy of this document is available at the County's office.

INDEPENDENT AUDITORS' REPORT

Board of County Commissioners
Johnson County, Kansas

We have audited the basic financial statements of Johnson County, Kansas as of and for the year ended December 31, 2009, and have issued our report thereon dated June 23, 2010.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information, "Schedules of Social and Rehabilitation Services Grants – Comparison of Expenditures to Budget," is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in our audit of the basic financial statements, and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Allen, Gibbs & Houlik, L.C.

August 26, 2010

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, 2009

Johnson County Juvenile Court Mediation: #KCM-CFS-0802
Johnson County District Court, Project #260000069
July 1, 2008 through June 30, 2009 Program Year

	<u>Budget</u>	<u>Reported in</u> <u>2008 Audit</u>	<u>Reported in</u> <u>2009 Audit</u>	<u>Total</u>	<u>Over / (Under)</u> <u>Budget</u>
Revenue:					
Grant Award	\$ 30,000.00	\$ 3,875.00	\$ 14,262.50	\$ 18,137.50	\$ (11,862.50)
Local Match	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	<u>\$ 30,000.00</u>	<u>\$ 3,875.00</u>	<u>\$ 14,262.50</u>	<u>\$ 18,137.50</u>	<u>\$ (11,862.50)</u>
Expenditures:					
Contractual	\$ 30,000.00	\$ 4,712.50	\$ 13,425.00	\$ 18,137.50	\$ (11,862.50)
Total Expenditures	<u>\$ 30,000.00</u>	<u>\$ 4,712.50</u>	<u>\$ 13,425.00</u>	<u>\$ 18,137.50</u>	<u>\$ (11,862.50)</u>

**Johnson County Kansas,
Schedule of Revenue (Cash Basis) and Expenditures
Social Rehabilitation Services
For the Agency Fiscal Year Ended Dec 31, 2009**

**4th Time DUI; DUI 09-04-14
Johnson County Mental Health Center, Project #315000072
July 1, 2008 through August 31, 2009 Program Period**

	<u>Budget</u>	<u>Reported in 2008 Audit</u>	<u>Reported in 2009 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
State Grant	\$ 15,996.00	\$ -	\$ 5,285.00	\$ 5,285.00	\$ (10,711.00)
Total Revenue	<u>\$ 15,996.00</u>	<u>\$ -</u>	<u>\$ 5,285.00</u>	<u>\$ 5,285.00</u>	<u>\$ (10,711.00)</u>
Expenditures:					
Personnel	\$ 15,996.00	\$ -	\$ 5,205.00	\$ 5,205.00	\$ (10,791.00)
Refund overpayment to State	\$ -	\$ -	\$ 80.00	\$ 80.00	\$ 80.00
Total Expenditures	<u>\$ 15,996.00</u>	<u>\$ -</u>	<u>\$ 5,285.00</u>	<u>\$ 5,285.00</u>	<u>\$ (10,711.00)</u>

**Johnson County Kansas,
Schedule of Revenue (Cash Basis) and Expenditures
Social Rehabilitation Services
For the Agency Fiscal Year Ended Dec 31, 2009**

**Regional Prevention Center of Johnson/Miami/Leavenworth County; Grant #PREV 08-19-03
Johnson County Mental Health Center, Project #315000074
July 1, 2009 through June 30, 2010 Program Year**

	<u>Budget</u>	<u>Reported in 2008 Audit</u>	<u>Reported in 2009 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Federal Block Grant	\$ 130,655.35	\$ -	\$ 60,671.72	\$ 60,671.72	\$ (69,983.63)
State Grant	\$ 27,844.65	\$ -	\$ -	\$ -	\$ (27,844.65)
Total Revenue	<u>\$ 158,500.00</u>	<u>\$ -</u>	<u>\$ 60,671.72</u>	<u>\$ 60,671.72</u>	<u>\$ (97,828.28)</u>
Expenditures:					
Personnel	\$ 117,830.00	\$ -	\$ 55,287.23	\$ 55,287.23	\$ (62,542.77)
Taxes & Fringe Benefits	\$ 34,987.00	\$ -	\$ 16,516.89	\$ 16,516.89	\$ (18,470.11)
Travel & Subsistence	\$ 5,683.00	\$ -	\$ 3,800.95	\$ 3,800.95	\$ (1,882.05)
Total Expenditures	<u>\$ 158,500.00</u>	<u>\$ -</u>	<u>\$ 75,605.07</u>	<u>\$ 75,605.07</u>	<u>\$ (82,894.93)</u>

**Johnson County Kansas,
Schedule of Revenue (Cash Basis) and Expenditures
Social Rehabilitation Services
For the Agency Fiscal Year Ended Dec 31, 2009**

**Regional Prevention Center of Johnson/Miami/Leavenworth County; Grant #PREV-08-19-03
Johnson County Mental Health Center, Project #315000069
July 1, 2008 through June 30, 2009 Program Year**

	<u>Budget</u>	<u>Reported in 2008 Audit</u>	<u>Reported in 2009 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Grant Award	\$ 168,920.00	\$ 63,330.73	\$ 105,589.27	\$ 168,920.00	\$ -
Local Match	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	<u>\$ 168,920.00</u>	<u>\$ 63,330.73</u>	<u>\$ 105,589.27</u>	<u>\$ 168,920.00</u>	<u>\$ -</u>
Expenditures:					
Personnel	\$ 127,981.00	\$ 59,209.82	\$ 68,771.18	\$ 127,981.00	\$ -
Taxes & Fringe Benefits	\$ 36,117.00	\$ 16,545.69	\$ 19,571.31	\$ 36,117.00	\$ -
Travel	\$ 4,822.00	\$ 2,294.76	\$ 2,527.24	\$ 4,822.00	\$ -
Total Expenditures	<u>\$ 168,920.00</u>	<u>\$ 78,050.27</u>	<u>\$ 90,869.73</u>	<u>\$ 168,920.00</u>	<u>\$ -</u>

**Johnson County Kansas,
Schedule of Revenue (Cash Basis) and Expenditures
Social Rehabilitation Services
For the Agency Fiscal Year Ended Dec 31, 2009**

**Participating Mental Health Center Contract; MHCC 10-011
Johnson County Mental Health Center, Project #315000076
July 1, 2009 through June 30, 2010 Program Period**

	<u>Budget</u>	<u>Reported in 2008 Audit</u>	<u>Reported in 2009 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
State Grant	\$ 521,581.00	\$ -	\$ 260,790.50	\$ 260,790.50	\$ (260,790.50)
Local Match	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	<u>\$ 521,581.00</u>	<u>\$ -</u>	<u>\$ 260,790.50</u>	<u>\$ 260,790.50</u>	<u>\$ (260,790.50)</u>
Expenditures:					
Personnel	\$ 485,581.00	\$ -	\$ 237,542.26	\$ 237,542.26	\$ (248,038.74)
Contractual Services	\$ 36,000.00	\$ -	\$ 18,000.00	\$ 18,000.00	\$ (18,000.00)
Total Expenditures	<u>\$ 521,581.00</u>	<u>\$ -</u>	<u>\$ 255,542.26</u>	<u>\$ 255,542.26</u>	<u>\$ (266,038.74)</u>

**Johnson County Kansas,
Schedule of Revenue (Cash Basis) and Expenditures
Social Rehabilitation Services
For the Agency Fiscal Year Ended Dec 31, 2009**

**Participating Mental Health Center Contract; MHCC 10-011
Johnson County Mental Health Center, Project #315000077
July 1, 2009 through June 30, 2010 Program Period**

	<u>Budget</u>	<u>Reported in 2008 Audit</u>	<u>Reported in 2009 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Federal Grant	\$ 279,662.00	\$ -	\$ 139,831.00	\$ 139,831.00	\$ (139,831.00)
Local Match	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	<u>\$ 279,662.00</u>	<u>\$ -</u>	<u>\$ 139,831.00</u>	<u>\$ 139,831.00</u>	<u>\$ (139,831.00)</u>
Expenditures:					
Personnel	\$ 279,662.00	\$ -	\$ 139,831.00	\$ 139,831.00	\$ (139,831.00)
Total Expenditures	<u>\$ 279,662.00</u>	<u>\$ -</u>	<u>\$ 139,831.00</u>	<u>\$ 139,831.00</u>	<u>\$ (139,831.00)</u>

**Johnson County Kansas,
Schedule of Revenue (Cash Basis) and Expenditures
Social Rehabilitation Services
For the Agency Fiscal Year Ended Dec 31, 2009**

**Participating Mental Health Center Contract; MHCC 10-011
Johnson County Mental Health Center, Project #315000078
July 1, 2009 through June 30, 2010 Program Period**

	<u>Budget</u>	<u>Reported in 2008 Audit</u>	<u>Reported in 2009 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
State Grant	\$ 1,686,932.00	\$ -	\$ 843,466.00	\$ 843,466.00	\$ (843,466.00)
Local Match	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	<u>\$ 1,686,932.00</u>	<u>\$ -</u>	<u>\$ 843,466.00</u>	<u>\$ 843,466.00</u>	<u>\$ (843,466.00)</u>
Expenditures:					
Personnel	\$ 1,686,932.00	\$ -	\$ 843,466.00	\$ 843,466.00	\$ (843,466.00)
Total Expenditures	<u>\$ 1,686,932.00</u>	<u>\$ -</u>	<u>\$ 843,466.00</u>	<u>\$ 843,466.00</u>	<u>\$ (843,466.00)</u>

**Johnson County Kansas,
Schedule of Revenue (Cash Basis) and Expenditures
Social Rehabilitation Services
For the Agency Fiscal Year Ended Dec 31, 2009**

**KCSL/SRS Healthy Families Olathe
Johnson County Public Health Center, Project #330009135
July 1, 2008 through June 30, 2009 Program Year**

	<u>Budget</u>	<u>Reported in 2008 Audit *</u>	<u>Reported in 2009 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
State Grant	\$ 124,000.00	\$ 33,000.00	\$ 91,000.00	\$ 124,000.00	\$ -
Local Match	\$ 124,000.00	\$ 33,000.00	\$ 91,000.00	\$ 124,000.00	\$ -
Total Revenue	<u>\$ 248,000.00</u>	<u>\$ 66,000.00</u>	<u>\$ 182,000.00</u>	<u>\$ 248,000.00</u>	<u>\$ -</u>
Expenditures:					
Contributions	\$ 245,520.00	\$ 65,340.00	\$ 180,180.00	\$ 245,520.00	\$ -
Reimbursement to Other Funds	\$ 2,480.00	\$ -	\$ 2,480.00	\$ 2,480.00	\$ -
Total Expenditures	<u>\$ 248,000.00</u>	<u>\$ 65,340.00</u>	<u>\$ 182,660.00</u>	<u>\$ 248,000.00</u>	<u>\$ -</u>

*This account was not included in the 2008 SRS report.

Johnson County Kansas,
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended Dec 31, 2009

Participating Mental Health Center Contract; MHCC 09-011
 Johnson County Mental Health Center, Function Code #80008
 July 1, 2008 through June 30, 2009 Program Period

	<u>Budget</u>	<u>Reported in 2008 Audit</u>	<u>Reported in 2009 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
State Grant	\$ 2,276,676.00	\$ 1,240,409.00	\$ 1,036,267.00	\$ 2,276,676.00	\$ -
Local Match	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	<u>\$ 2,276,676.00</u>	<u>\$ 1,240,409.00</u>	<u>\$ 1,036,267.00</u>	<u>\$ 2,276,676.00</u>	<u>\$ -</u>
Expenditures:					
Personnel	\$ 2,276,676.00	\$ 1,249,422.93	\$ 1,094,292.66	\$ 2,343,715.59	\$ 67,039.59
Total Expenditures	<u>\$ 2,276,676.00</u>	<u>\$ 1,249,422.93</u>	<u>\$ 1,094,292.66</u>	<u>\$ 2,343,715.59</u>	<u>\$ 67,039.59</u>

**Johnson County Kansas,
Schedule of Revenue (Cash Basis) and Expenditures
Social Rehabilitation Services
For the Agency Fiscal Year Ended Dec 31, 2009**

**Participating Mental Health Center Contract; MHCC 09-011
Johnson County Mental Health Center, Function Code #80108
July 1, 2008 through June 30, 2009 Program Period**

	<u>Budget</u>	<u>Reported in 2008 Audit</u>	<u>Reported in 2009 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Block Grant	\$ 279,662.00	\$ 139,831.00	\$ 139,831.00	\$ 279,662.00	\$ -
Local Match	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	<u>\$ 279,662.00</u>	<u>\$ 139,831.00</u>	<u>\$ 139,831.00</u>	<u>\$ 279,662.00</u>	<u>\$ -</u>
Expenditures:					
Personnel	\$ 279,662.00	\$ 148,849.97	\$ 130,812.03	\$ 279,662.00	\$ -
Total Expenditures	<u>\$ 279,662.00</u>	<u>\$ 148,849.97</u>	<u>\$ 130,812.03</u>	<u>\$ 279,662.00</u>	<u>\$ -</u>

**Johnson County Kansas,
Schedule of Revenue (Cash Basis) and Expenditures
Social Rehabilitation Services
For the Agency Fiscal Year Ended Dec 31, 2009**

**Participating Mental Health Center Contract; MHCC 09-011
Johnson County Mental Health Center, Function Code #80208
July 1, 2008 through June 30, 2009 Program Period**

	<u>Budget</u>	<u>Reported in 2008 Audit</u>	<u>Reported in 2009 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
State Grant	\$ 521,581.00	\$ 260,790.00	\$ 260,791.00	\$ 521,581.00	\$ -
Local Match	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	<u>\$ 521,581.00</u>	<u>\$ 260,790.00</u>	<u>\$ 260,791.00</u>	<u>\$ 521,581.00</u>	<u>\$ -</u>
Expenditures:					
Personnel	\$ 485,581.00	\$ 264,029.04	\$ 221,551.96	\$ 485,581.00	\$ -
Contractual Services	\$ 36,000.00	\$ 18,000.00	\$ 18,000.00	\$ 36,000.00	\$ -
Total Expenditures	<u>\$ 521,581.00</u>	<u>\$ 282,029.04</u>	<u>\$ 239,551.96</u>	<u>\$ 521,581.00</u>	<u>\$ -</u>

Johnson County Kansas,
Schedule of Revenue (Cash Basis) and Expenditures
Social Rehabilitation Services
For the Agency Fiscal Year Ended Dec 31, 2009

Community Developmental Disability Organization; #10-066
Johnson County Developmental Supports, Project 305000512
July 1, 2009 through June 30, 2010 Program Year

	<u>Budget</u>	<u>Reported in 2008 Audit</u>	<u>Reported in 2009 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Grant Award	\$ 1,960,015.00	\$ -	\$ 972,336.04	\$ 972,336.04	\$ (987,678.96)
Total Revenue	<u>\$ 1,960,015.00</u>	<u>\$ -</u>	<u>\$ 972,336.04</u>	<u>\$ 972,336.04</u>	<u>\$ (987,678.96)</u>
Expenditures:					
Community and Family Services/Supports	\$ 999,876.00	\$ -	\$ 448,626.90	\$ 448,626.90	\$ (551,249.10)
CDDO Administration	\$ 960,139.00	\$ -	\$ 394,592.56	\$ 394,592.56	\$ (565,546.44)
Total Expenditures	<u>\$ 1,960,015.00</u>	<u>\$ -</u>	<u>\$ 843,219.46</u>	<u>\$ 843,219.46</u>	<u>\$ (1,116,795.54)</u>

Johnson County Kansas,
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended Dec 31, 2009

Community Developmental Disability Organization; #09-066
 Johnson County Developmental Supports
 July 1, 2008 through June 30, 2009 Program Year

	<u>Budget</u>	<u>Reported in 2008 Audit</u>	<u>Reported in 2009 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Grant Award	\$ 2,487,937.00	\$ 1,247,962.00	\$ 1,252,133.00	\$ 2,500,095.00	\$ 12,158.00
Total Revenue	<u>\$ 2,487,937.00</u>	<u>\$ 1,247,962.00</u>	<u>\$ 1,252,133.00</u>	<u>\$ 2,500,095.00</u>	<u>\$ 12,158.00</u>
Expenditures:					
Community and Family Services/Supports	\$ 1,494,730.00	\$ 515,482.53	\$ 866,845.19	\$ 1,382,327.72	\$ (112,402.28)
CDDO Administration	\$ 993,207.00	\$ 496,602.00	\$ 592,833.86	\$ 1,089,435.86	\$ 96,228.86
Total Expenditures	<u>\$ 2,487,937.00</u>	<u>\$ 1,012,084.53</u>	<u>\$ 1,459,679.05</u>	<u>\$ 2,471,763.58</u>	<u>\$ (16,173.42)</u>