

JOHNSON COUNTY, KANSAS

KANSAS DEPARTMENT OF SOCIAL AND REHABILITATION
SERVICES GRANTS

FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2010

JOHNSON COUNTY, KANSAS

Kansas Department of Social and Rehabilitation Services Grants

Financial Report

For The Year Ended December 31, 2010

Table of Contents

	<u>Page Number</u>
A copy of the Johnson County, Kansas, Comprehensive Annual Financial Report, year ended December 31, 2010, 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 - 13

This is a copy of the County's annual financial statements 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, 2010, and have issued our report thereon dated June 22, 2011.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The "Schedules of Social and Rehabilitation Services Grants – Comparison of Expenditures to Budget" are presented for purposes of additional analysis and are 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.

June 22, 2011

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, 2010

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 2009 Audit</u>	<u>Reported in 2010 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Grant Award	\$ 1,543,906.77	\$ 972,336.04	\$ 567,960.07	\$ 1,540,296.11	\$ (3,610.66)
Expenditures:					
Community/Family Services	\$ 999,876.00	\$ 448,626.90	\$ 549,114.65	\$ 997,741.55	\$ (2,134.45)
CDDO Administration	\$ 544,030.77	\$ 394,592.56	\$ 147,962.00	\$ 542,554.56	\$ (1,476.21)
Targeted Case Management	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 1,543,906.77</u>	<u>\$ 843,219.46</u>	<u>\$ 697,076.65</u>	<u>\$ 1,540,296.11</u>	<u>\$ (3,610.66)</u>

Johnson County Kansas,
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended Dec 31, 2010

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 2009 Audit</u>	<u>Reported in 2010 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Grant Award	\$ 1,888,825.00	\$ -	\$ 944,412.50	\$ 944,412.50	\$ (944,412.50)
Expenditures:					
Community/Family Services/Supports	\$ 1,137,285.00	\$ -	\$ 488,078.69	\$ 488,078.69	\$ (649,206.31)
CDDO Administration	\$ 751,540.00	\$ -	\$ 267,136.50	\$ 267,136.50	\$ (484,403.50)
Targeted Case Management	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 1,888,825.00	\$ -	\$ 755,215.19	\$ 755,215.19	\$ (1,133,609.81)

Johnson County Kansas,
Schedule of Revenue (Cash Basis) and Expenditures
Social Rehabilitation Services
For the Agency Fiscal Year Ended Dec 31, 2010

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 2009 Audit</u>	<u>Reported in 2010 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Federal Block Grant	\$ 136,824.35	\$ 60,671.72	\$ 76,152.63	\$ 136,824.35	\$ -
State Grant	\$ 21,675.65	\$ -	\$ 21,675.65	\$ 21,675.65	\$ -
Total Revenue	\$ 158,500.00	\$ 60,671.72	\$ 97,828.28	\$ 158,500.00	\$ -
Expenditures:					
Personnel	\$ 117,830.00	\$ 55,287.23	\$ 62,534.16	\$ 117,821.39	\$ (8.61)
Taxes & Fringe Benefits	\$ 34,987.00	\$ 16,516.89	\$ 18,478.72	\$ 34,995.61	\$ 8.61
Travel & Subsistence	\$ 5,683.00	\$ 3,800.95	\$ 1,882.05	\$ 5,683.00	\$ -
Total Expenditures	\$ 158,500.00	\$ 75,605.07	\$ 82,894.93	\$ 158,500.00	\$ -

Johnson County Kansas,
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended Dec 31, 2010

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 2009 Audit</u>	<u>Reported in 2010 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
State Grant	\$ 521,581.00	\$ 260,790.50	\$ 260,790.50	\$ 521,581.00	\$ -
Local Match	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 521,581.00	\$ 260,790.50	\$ 260,790.50	\$ 521,581.00	\$ -
Expenditures:					
Personnel	\$ 485,581.00	\$ 237,542.26	\$ 248,038.74	\$ 485,581.00	\$ -
Contractual Services	\$ 36,000.00	\$ 18,000.00	\$ 18,000.00	\$ 36,000.00	\$ -
Total Expenditures	\$ 521,581.00	\$ 255,542.26	\$ 266,038.74	\$ 521,581.00	\$ -

Johnson County Kansas,
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended Dec 31, 2010

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 2009 Audit</u>	<u>Reported in 2010 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Federal Grant	\$ 279,662.00	\$ 139,831.00	\$ 139,831.00	\$ 279,662.00	\$ -
Local Match	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 279,662.00	\$ 139,831.00	\$ 139,831.00	\$ 279,662.00	\$ -
Expenditures:					
Personnel	\$ 279,662.00	\$ 139,831.00	\$ 139,831.00	\$ 279,662.00	\$ -
Total Expenditures	\$ 279,662.00	\$ 139,324.00	\$ 139,831.00	\$ 279,662.00	\$ -

Johnson County Kansas,
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended Dec 31, 2010

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 2009 Audit</u>	<u>Reported in 2010 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
State Grant	\$1,235,171.63	\$ 843,466.00	\$ 391,705.63	\$1,235,171.63	\$ -
Local Match	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$1,235,171.63	\$ 843,466.00	\$ 391,705.63	\$1,235,171.63	\$ -
Expenditures:					
Personnel	\$1,235,171.63	\$ 843,466.00	\$ 391,705.63	\$1,235,171.63	\$ -
Total Expenditures	\$1,235,171.63	\$ 843,466.00	\$ 391,705.63	\$1,235,171.63	\$ -

Johnson County Kansas,
Schedule of Revenue (Cash Basis) and Expenditures
Social Rehabilitation Services
For the Agency Fiscal Year Ended Dec 31, 2010

Participating Mental Health Center Contract; Grant PREV 08-19-03
Johnson County Mental Health Center, Project #315000092
July 1, 2010 through June 30, 2011 Program Period

	<u>Budget</u>	<u>Reported in 2009 Audit</u>	<u>Reported in 2010 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Federal	\$ 136,824.35	\$ -	\$ 59,527.78	\$ 59,527.78	\$ (77,296.57)
State	\$ 21,675.65	\$ -	\$ -	\$ -	\$ (21,675.65)
Total Revenue	\$ 158,500.00	\$ -	\$ 59,527.78	\$ 59,527.78	\$ (98,972.22)
Expenditures:					
Personnel	\$ 108,465.00	\$ -	\$ 54,244.77	\$ 54,244.77	\$ (54,220.23)
Employer Tax	\$ 44,435.00	\$ -	\$ 16,490.36	\$ 16,490.36	\$ (27,944.64)
Travel	\$ 5,156.00	\$ -	\$ 2,663.50	\$ 2,663.50	\$ (2,492.50)
Training	\$ 444.00	\$ -	\$ -	\$ -	\$ (444.00)
Total Expenditures	\$ 158,500.00	\$ -	\$ 73,398.63	\$ 73,398.63	\$ (85,101.37)

Johnson County Kansas,
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended Dec 31, 2010

Participating Mental Health Center Contract; Grant MHCC 10-011
 Johnson County Mental Health Center, Project #315000094
 July 1, 2010 through June 30, 2011 Program Period

	<u>Budget</u>	<u>Reported in 2009 Audit</u>	<u>Reported in 2010 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
State Grant	\$1,235,172.00	\$ -	\$ 617,586.00	\$ 617,586.00	\$ (617,586.00)
Expenditures:					
Not a line item budget	\$1,235,172.00	\$ -	\$ 666,162.29	\$ 666,162.29	\$ (569,009.71)
Total Expenditures	\$1,235,172.00	\$ -	\$ 666,162.29	\$ 666,162.29	\$ (569,009.71)

Johnson County Kansas,
Schedule of Revenue (Cash Basis) and Expenditures
Social Rehabilitation Services
For the Agency Fiscal Year Ended Dec 31, 2010

Participating Mental Health Center Contract; Grant MHCC 10-011
Johnson County Mental Health Center, Project #315000095
July 1, 2010 through June 30, 2011 Program Period

	<u>Budget</u>	<u>Reported in 2009 Audit</u>	<u>Reported in 2010 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Federal	\$ 279,662.00	\$ -	\$ 139,831.00	\$ 139,831.00	\$ (139,831.00)
Expenditures:					
Not a line item budget	\$ 279,662.00	\$ -	\$ 157,642.81	\$ 157,642.81	\$ (122,019.19)
Total Expenditures	\$ 279,662.00	\$ -	\$ 157,642.81	\$ 157,642.81	\$ (122,019.19)

Johnson County Kansas,
Schedule of Revenue (Cash Basis) and Expenditures
Social Rehabilitation Services
For the Agency Fiscal Year Ended Dec 31, 2010

Participating Mental Health Center Contract; Grant MHCC 10-011
Johnson County Mental Health Center, Project #315000096
July 1, 2010 through June 30, 2011 Program Period

	<u>Budget</u>	<u>Reported in 2009 Audit</u>	<u>Reported in 2010 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
State	\$ 521,581.00	\$ -	\$ 260,790.50	\$ 260,790.50	\$ (260,790.50)
Expenditures:					
Personnel	\$ 395,501.00	\$ -	\$ 255,647.94	\$ 255,647.94	\$ (139,853.06)
Interagency Activities	\$ 26,080.00	\$ -	\$ 13,040.00	\$ 13,040.00	\$ (13,040.00)
Medical Services	\$ 100,000.00	\$ -	\$ 54,685.76	\$ 54,685.76	\$ (45,314.24)
Total Expenditures	\$ 521,581.00	\$ -	\$ 323,373.70	\$ 323,373.70	\$ (198,207.30)

Johnson County Kansas,
Schedule of Revenue (Cash Basis) and Expenditures
Social Rehabilitation Services
For the Agency Fiscal Year Ended Dec 31, 2010

KCSL/SRS Healthy Families Olathe
Johnson County Public Health Center, Project #330010135
July 1, 2009 through June 30, 2010 Program Year

	<u>Budget</u>	<u>Reported in 2009 Audit</u>	<u>Reported in 2010 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Grant	\$ 197,500.00	\$ -	\$ 177,250.00	\$ 177,250.00	\$ (20,250.00)
Local Match	\$ 197,500.00	\$ -	\$ 177,250.00	\$ 177,250.00	\$ (20,250.00)
Total Revenue	\$ 395,000.00	\$ -	\$ 354,500.00	\$ 354,500.00	\$ (40,500.00)
Expenditures:					
Administrative fees	\$ 3,950.00	\$ -	\$ 3,545.00	\$ 3,545.00	\$ (405.00)
Pass Thru to KCSL	\$ 391,050.00	\$ -	\$ 350,955.00	\$ 350,955.00	\$ (40,095.00)
Total Expenditures	\$ 395,000.00	\$ -	\$ 354,500.00	\$ 354,500.00	\$ (40,500.00)

Johnson County Kansas,
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended Dec 31, 2010

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

	<u>Budget</u>	<u>Reported in 2009 Audit</u>	<u>Reported in 2010 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
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	\$ 450,000.00	\$ -	\$ 112,500.00	\$ 112,500.00	\$ (337,500.00)
Expenditures:					
Administrative fees	\$ 4,500.00	\$ -	\$ 1,125.00	\$ 1,125.00	\$ (3,375.00)
Pass Thru to KCSL	\$ 445,500.00	\$ -	\$ 111,375.00	\$ 111,375.00	\$ (334,125.00)
Total Expenditures	\$ 450,000.00	\$ -	\$ 112,500.00	\$ 112,500.00	\$ (337,500.00)