



INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING
AGREED-UPON PROCEDURES

Board of County Commissioners
Johnson County, Kansas

We have performed the procedures enumerated below, which were agreed to by the management of Johnson County, Kansas (County), for the period of January 1, 2003 to December 31, 2003, solely to assist the County and the Kansas Department of Social and Rehabilitation Services (SRS) in evaluating the results of the involved two contracts (8/1/02 -- 6/30/03; 7/1/03-6/30/04) for services to be provided by the Community Development Disability Organization (CDDO). Management of the County is responsible for compliance with the terms of the contract. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Procedure 1: Testing allowable costs

On a test basis, we determined if contract funds spent on Community & Family Services, Administration, and State Aid were for allowable costs. To achieve a 90% confidence level 23 expenditure transactions were selected for testing.

The selected transactions, related attributes tested and results are as follows:

Trans. No.	Description	Document ID	Amount	Compliance Testing			Internal Control Testing	
				A	B	C	1	2
1	Microfilm / Microfiche	PO 41378	\$3,485.21	Y	Y	Y	Y	Y
2	Contr. Services, 11/17 – 12/31/03	PO 43325	\$2,560.00	Y	Y	Y	Y	Y
3	Supportive Home Care	TS 2528	\$1,185.60	Y	Y	Y	Y	Y
4	Supportive Home Care	TS 2810	\$2,059.20	Y	Y	Y	Y	Y
5	Supportive Home Care	TS 2580	\$1,872.00	Y	Y	Y	Y	Y
6	Supportive Home Care	TS 3285	\$1,021.80	Y	Y	Y	Y	Y
7	Supportive Home Care	TS 2806	\$1,185.60	Y	Y	Y	Y	Y

8	Residential FT (3 months)	PO 11962	\$12,181.80	Y	Y	Y	Y	Y
9	Start-up Pass-thru funds	INV051303	\$2,415.40	Y	Y	Y	Y	Y
10	Day / Residential (3 months)	PO 32741	\$21,356.04	Y	Y	Y	Y	Y
11	Residential FT (3 months)	PO 32743	\$2,635.50	Y	Y	Y	Y	Y
12	Brown County Dev. Services, Inc.	REQ44854	\$2,714.40	Y	Y	Y	Y	Y
13	Family Subsidy (3 sons)	AUL15A	\$1,800.00	Y	Y	Y	Y	Y
14	Family Subsidy (Port)	19182	\$2,200.00	Y	Y	Y	Y	Y
15	Family Subsidy (1 child)	SU 2690	\$600.00	Y	Y	Y	Y	Y
16	Family Subsidy (2 sons)	SU 2660	\$1,200.00	Y	Y	Y	Y	Y
17	Family Subsidy (1 child)	SU 35423	\$600.00	Y	Y	Y	Y	Y
18	FT Salaries & Wages	EMP 3307	\$2,633.88	Y	Y	Y	Y	Y
19	FT Salaries & Wages	EMP 3175	\$1,696.45	Y	Y	Y	Y	Y
20	FT Salaries & Wages	EMP 2332	\$1,305.01	Y	Y	Y	Y	Y
21	FT Salaries & Wages	EMP 1492	\$1,365.13	Y	Y	Y	Y	Y
22	FT Salaries & Wages	EMP 122	\$1,507.34	Y	Y	Y	Y	Y
23	FT Salaries & Wages	EMP 288	\$1,061.01	Y	Y	Y	Y	Y

Compliance Testing Legend

A = Allowable activity
B = Recorded in proper period
C = Correctly classified

Internal Control Testing Legend

1 = Properly authorized
2 = Properly supported

Testing Legend

Y = Evidence supports attribute

No exceptions were noted.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on management's assertion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information of the management of Johnson County, Kansas, and the Kansas Department of Social and Rehabilitation Services and is not intended to be, and should not be, used by anyone other than these specified parties.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

May 25, 2004
Wichita, Kansas

Johnson County, Kansas
 Schedule of Revenue (Cash Basis) and Expenditures
 Social and Rehabilitation Services
 For the Year Ended December 31, 2003

Community Developmental Disabilities Organization, CDDO 03-066
 Johnson County Developmental Supports, Cost Center #3052111 / 3052220 / 3052320 / 3053220 / 3053320 / 3051110
 July 1, 2002 through June 30, 2003 Program Year

	<u>Budget</u>	<u>Reported in 2002 Audit</u>	<u>Reported in 2003 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Grant	\$ 1,612,208 00	\$ 821,773 50	\$ 790,434 50	\$ 1,612,208 00	\$ -
Expenditures:					
Community and Family Services and Supports	\$ 894,023 00	\$ 398,251 65	\$ 495,771 35	\$ 894,023 00	\$ -
CDDO Administration	451,714 00	233,764 10	217,949 90	451,714 00	-
Capacity Building Grants	<u>266,471 00</u>	<u>189,757 75</u>	<u>76,713 25</u>	<u>266,471 00</u>	-
Total Expenditures	\$ 1,612,208 00	\$ 821,773 50	\$ 790,434 50	\$ 1,612,208 00	\$ -

Johnson County, Kansas
 Schedule of Revenue (Cash Basis) and Expenditures
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 For the Year Ended December 31, 2003

Community Developmental Disabilities Organization, CDDO 04-066
 Johnson County Developmental Supports, Cost Center #3052111 / 3052220 / 3052320 / 3053220 / 3053320 / 3051110
 July 1, 2003 through June 30, 2004 Program Year

	<u>Budget</u>	<u>Reported in 2003 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:				
Grant	\$ 1,946,678.00	\$ 971,575.83	\$ 971,575.83	\$ (975,102.17)
Expenditures:				
Community and Family Services and Supports	\$ 1,008,236.00	\$ 421,959.21	\$ 421,959.21	\$ (586,276.79)
CDDO Administration	542,145.00	271,072.50	271,072.50	(271,072.50)
Capacity Building Grants	<u>396,297.00</u>	<u>135,000.00</u>	<u>135,000.00</u>	<u>(261,297.00)</u>
Total Expenditures	\$ 1,946,678.00	\$ 828,031.71	\$ 828,031.71	\$ (1,118,646.29)