

JOHNSON COUNTY, KANSAS

**KANSAS DEPARTMENT OF SOCIAL AND REHABILITATION
SERVICES GRANTS**

FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2004

Johnson County, Kansas

Kansas Department of Social and Rehabilitation Services Grants

Financial Report
For the Year Ended December 31, 2004

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A copy of the Johnson County, Kansas, Comprehensive Annual Financial Report, year ended December 31, 2004, 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 Auditor's 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, 2004, and have issued our report thereon dated April 18, 2005.

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.

June 16, 2005

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 December 31, 2004

Therapeutic Preschool Services (TPS); Grant THER 03-011
 Johnson County Mental Health Center, Project #315000023
 January 1, 2004 through December 31, 2004 Program Year

	<u>Budget</u>	<u>Reported in 2003 Audit</u>	<u>Reported in 2004 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Grant Award	\$ 406,000.00	\$ 304,500.00	\$ 101,500.00	\$ 406,000.00	\$ -
Expenditures:					
Personnel	\$ 406,000.00	\$ 306,787.95	\$ 99,212.05	\$ 406,000.00	\$ -

Johnson County, Kansas
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended December 31, 2004

Supported Employment Programs for Individuals With Severe and Persistent Mental Illness; #RS03S-27
 Johnson County Mental Health Center, Project #315000028
 January 1, 2004 through December 31, 2004 Program Year

	<u>Budget</u>	<u>Reported in 2003 Audit</u>	<u>Reported in 2004 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Grant Award	\$ 71,250.00	\$ 27,649.00	\$ 36,424.00	\$ 64,073.00	\$ (7,177.00)
Expenditures:					
Personnel	\$ 69,846.00	\$ 30,451.30	\$ 38,306.13	\$ 68,757.43	\$ (1,088.57)
Contract Services	1,404.00	357.40	276.90	634.30	(769.70)
	<u>\$ 71,250.00</u>	<u>\$ 30,808.70</u>	<u>\$ 38,583.03</u>	<u>\$ 69,391.73</u>	<u>\$ (1,858.27)</u>

Johnson County, Kansas
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended December 31, 2004

Supported Employment Programs for Individuals with Severe and Persistent Mental Illness; #RS03S-26
 Johnson County Mental Health Center, Project #315000029
 January 1, 2004 through December 31, 2004 Program Year

	<u>Budget</u>	<u>Reported in 2003 Audit</u>	<u>Reported in 2004 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Grant Award	\$ 171,000.00	\$ 67,112.00	\$ 81,780.00	\$ 148,892.00	\$ (22,108.00)
Expenditures:					
Personnel	\$ 171,000.00	\$ 83,212.96	\$ 87,787.04	\$ 171,000.00	\$ -

Johnson County, Kansas
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended December 31, 2004

Substance Abuse Treatment; #ADT 03-04-17
 Johnson County Mental Health Center, Project #315000034
 January 1, 2004 through December 31, 2004 Program Year

	<u>Budget</u>	<u>Reported in 2002 Audit</u>	<u>Reported in 2003 Audit</u>	<u>Reported in 2004 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:						
Grant Award	\$ 1,120,000.00	\$ 208,604.34	\$ 494,162.50	\$ 365,573.75	\$ 1,068,340.59	\$ (51,659.41)
Expenditures:						
Expenditures	\$ 1,120,000.00	\$ 230,333.09	\$ 558,007.50	\$ 280,000.00	\$ 1,068,340.59	\$ (51,659.41)

Johnson County, Kansas
Schedule of Revenue (Cash Basis) and Expenditures
Social Rehabilitation Services
For the Agency Fiscal Year Ended December 31, 2004

Prevention Center of Johnson, Leavenworth and Miami Counties; #PREV 03-19-03
Johnson County Mental Health Center, Project #315000035
January 1, 2004 through December 31, 2004 Program Year

	<u>Budget</u>	<u>Reported in 2002 Audit</u>	<u>Reported in 2003 Audit</u>	<u>Reported in 2004 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:						
Grant Award	\$ 279,948.00	\$ 28,426.00	\$ 152,985.30	\$ 98,536.70	\$ 279,948.00	\$ -
Expenditures:						
Personnel	\$ 245,018.00	\$ 36,746.42	\$ 137,003.59	\$ 73,972.09	\$ 247,722.10	\$ 2,704.10
Other	34,930.00	2,855.11	19,621.47	9,749.32	32,225.90	(2,704.10)
	<u>\$ 279,948.00</u>	<u>\$ 39,601.53</u>	<u>\$ 156,625.06</u>	<u>\$ 83,721.41</u>	<u>\$ 279,948.00</u>	<u>\$ -</u>

Johnson County, Kansas
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended December 31, 2004

Establishing A Participating Mental Health Center; MHRC 04-011
 Johnson County Mental Health Center, Project #315000036 & FC 80005
 July 1, 2003 through September 30, 2004 Program Period

	<u>Budget</u>	<u>Reported in 2003 Audit</u>	<u>Reported in 2004 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Grant Award	\$ 3,640,857.50	\$ 2,184,514.50	\$ 1,456,343.00	\$ 3,640,857.50	\$ -
Expenditures:					
Personnel	\$ 3,640,857.50	\$ 1,456,343.00	\$ 2,184,514.12	\$ 3,640,857.12	\$ (0.38)

Johnson County, Kansas
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended December 31, 2004

Mental Health Block Grant Allocation; #MHRC 04-011
 Johnson County Mental Health Center (Block Grant), Project #315000037 & FC 80105
 JULy 1, 2003 through September 30, 2004 Program Period

	<u>Budget</u>	<u>Reported in 2003 Audit</u>	<u>Reported in 2004 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Grant Award	\$ 358,875.00	\$ 215,325.00	\$ 143,550.00	\$ 358,875.00	\$ -
Expenditures:					
Personnel	\$ 358,875.00	\$ 143,550.00	\$ 215,324.72	\$ 358,874.72	\$ (0.28)

Johnson County, Kansas
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended December 31, 2004

Family Centered System of Care; #MHRC 04-011
 Johnson County Mental Health Center, Project #315000042 & Function Code 80205
 July 1, 2003 through September 30, 2004 Program Period

	<u>Budget</u>	<u>Reported in 2003 Audit</u>	<u>Reported in 2004 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:					
Grant Award	\$ 643,761.25	\$ 386,256.75	\$ 257,504.50	\$ 643,761.25	\$ -
Expenditures:					
Expenditures	\$ 643,761.25	\$ 257,504.50	\$ 386,257.06	\$ 643,761.56	\$ 0.31

Johnson County, Kansas
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended December 31, 2004

Kansas Smokeless Kids Initiative
 Johnson County Mental Health Center, Project #315000044
 January 1, 2004 through December 31, 2004 Program Year

	<u>Budget</u>	Cash Basis Previous Fiscal Year <u>Expenses</u>	Reported in <u>2004 Audit</u>	<u>Total</u>	Over / (Under) <u>Budget</u>
Revenue:					
Grant Award	\$ 20,833.71	\$ 10,833.71	\$ 10,000.00	\$ 20,833.71	\$ -
Expenditures:					
Personnel	\$ 8,000.00	\$ 1,510.77	\$ 6,489.32	\$ 8,000.09	\$ 0.09
Meetings/Travel	3,200.00	58.68	2,805.42	2,864.10	(335.90)
Office Supplies/Equipment	-	-	299.98	299.98	299.98
Marketing Efforts	9,083.71	-	9,119.54	9,119.54	35.83
Membership Fees	50.00	-	50.00	50.00	-
Other (Indirect Costs - Accounting)	500.00	-	500.00	500.00	-
	<u>\$ 20,833.71</u>	<u>\$ 1,569.45</u>	<u>\$ 19,264.26</u>	<u>\$ 20,833.71</u>	<u>\$ -</u>

Johnson County, Kansas
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended December 31, 2004

Therapeutic Preschool Services (TSP); Grant #THER 05-011
 Johnson County Mental Health Center, Project #315000046
 January 1, 2004 through December 31, 2004 Program Year

	<u>Budget</u>	<u>Reported in 2004 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:				
Grant Award	\$ 203,000.00	\$ -	\$ -	\$ (203,000.00)
Expenditures:				
Personnel	\$ 203,000.00	\$ 101,500.00	\$ 101,500.00	\$ (101,500.00)

Johnson County, Kansas
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended December 31, 2004

Prevention Center of Johnson, Leavenworth and Miami Counties; #PREV 05-19-03
 Johnson County Mental Health Center, Project #315000047
 January 1, 2004 through December 31, 2004 Program Year

	<u>Budget</u>	<u>Reported in 2004 Audit</u>	<u>Total</u>	<u>Over / (Under) Budget</u>
Revenue:				
Grant Award	\$ 168,920.00	\$ 70,383.30	\$ 70,383.30	\$ (98,536.70)
Expenditures:				
Personnel	\$ 168,920.00	\$ 79,904.10	\$ 79,904.10	\$ (89,015.90)

Johnson County, Kansas
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended December 31, 2004

Community Developmental Disability Organization; #05-066A
 Johnson County Developmental Supports
 July 1, 2004 through June 30, 2005 Program Year

	<u>Budget</u>	<u>Reported in 2004 Audit</u>	<u>Over / (Under) Budget</u>
Revenue:			
Grant Award	\$ 1,965,267.00	\$ 982,633.50	\$ (982,633.50)
Expenditures:			
Community and Family Services / Supports	\$ 1,008,566.00	\$ 412,176.00	\$ (596,390.00)
CDDO Administration	\$ 560,404.00	\$ 280,202.00	\$ (280,202.00)
Capacity Building Grants	<u>\$ 396,297.00</u>	<u>\$ 59,880.00</u>	<u>\$ (336,417.00)</u>
	<u>\$ 1,965,267.00</u>	<u>\$ 752,258.00</u>	<u>\$ (1,213,009.00)</u>

Johnson County, Kansas
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended December 31, 2004

Community Developmental Disability Organization; #04-066A
 Johnson County Developmental Supports
 January 1, 2004 through December 31, 2004 Program Year

	<u>Budget</u>	Cash Basis Previous Fiscal Years <u>Expenses</u>	Reported in <u>2004 Audit</u>	<u>Totals</u>	Over / (Under) <u>Budget</u>
Revenue:					
Grant Award	\$ 1,951,471.00	\$ 971,575.83	\$ 979,895.17	\$ 1,951,471.00	\$ -
Expenditures:					
Community/Family Servs/Supports	\$ 1,008,236.00	\$ 421,959.21	\$ 586,276.79	\$ 1,008,236.00	\$ -
CDDO Administration	546,938.00	271,072.50	275,865.50	546,938.00	-
Capacity Building Grants	396,297.00	135,000.00	261,297.00	396,297.00	-
	<u>\$ 1,951,471.00</u>	<u>\$ 828,031.71</u>	<u>\$ 1,123,439.29</u>	<u>\$ 1,951,471.00</u>	<u>\$ -</u>

Johnson County, Kansas
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended December 31, 2004

Establishing A Participating Mental Health Center; MHRC 05-011
 Johnson County Mental Health Center, Function Code #80004
 January 1, 2004 through December 31, 2004 Program Year

	<u>Budget</u>	<u>Reported in 2004 Audit</u>	<u>Over / (Under) Budget</u>
Revenue:			
Grant Award	\$ 2,184,514.50	\$ 1,456,343.00	\$ (728,171.50)
Expenditures:			
Payroll / Benefits	\$ 2,184,514.50	\$ 728,171.50	\$ (1,456,343.00)

Johnson County, Kansas
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended December 31, 2004

Establishing A Participating Mental Health Center; MHRC 05-011
 Johnson County Mental Health Center, Function Code #80104
 January 1, 2004 through December 31, 2004 Program Year

	<u>Budget</u>	<u>Reported in 2004 Audit</u>	<u>Over / (Under) Budget</u>
Revenue:			
Grant Award	\$ 215,325.00	\$ 143,550.00	\$ (71,775.00)
Expenditures:			
Payroll / Benefits	\$ 215,325.00	\$ 71,775.00	\$ (143,550.00)

Johnson County, Kansas
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended December 31, 2004

Establishing A Participating Mental Health Center; MHRC 05-011
 Johnson County Mental Health Center, Function Code #80104
 January 1, 2004 through December 31, 2004 Program Year

	<u>Budget</u>	<u>Reported in 2004 Audit</u>	<u>Over / (Under) Budget</u>
Revenue:			
Grant Award	\$ 386,256.75	\$ 257,504.50	\$ (128,752.25)
Expenditures:			
Salary / Benefits	\$ 356,256.75	\$ 128,752.25	\$ (227,504.50)

Johnson County, Kansas
 Schedule of Revenue (Cash Basis) and Expenditures
 Social Rehabilitation Services
 For the Agency Fiscal Year Ended December 31, 2004

Substance Abuse Treatment; #ADT 05-04-17
 Johnson County Mental Health Center, Function Code #80305
 January 1, 2004 through December 31, 2004 Program Year

	<u>Budget</u>	<u>Reported in 2004 Audit</u>	<u>Over / (Under) Budget</u>
Revenue:			
Grant Award	\$ 560,000.00	\$ 247,113.75	\$ (312,886.25)
Expenditures:			
Salary / Benefits	\$ 560,000.00	\$ 280,000.00	\$ (280,000.00)