

JOHNSON COUNTY, KANSAS

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

FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2003

SUPPLEMENTARY INFORMATION

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

Johnson County, Kansas
Kansas Department of Social and Rehabilitation Services Grants
Financial Report
For the Year Ended December 31, 2003

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A copy of the Johnson County, Kansas, Comprehensive Annual Financial Report, year ended December 31, 2003, 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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Epic Center • 301 N. Main, Suite 1700
Wichita, Kansas 67202-4868
(316) 267-7231 • FAX (316) 267-0339

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, 2003, and have issued our report thereon dated April 23, 2004.

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.

April 23, 2004

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

Therapeutic Preschool Services (TSP); Grant #THER 03-011
Johnson County Mental Health Center, Project #315000023
January 1, 2003 through December 31, 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 Award	\$ 406,000.00	\$ 101,500.00	\$ 203,000.00	\$ 304,500.00	\$ (101,500.00)
Expenditures:					
Personnel	\$ 406,000.00	\$ 101,500.00	\$ 205,287.95	\$ 306,787.95	\$ (99,212.05)

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

Contract Establishing A Participating Mental Health Center; MHRC 03-011
Johnson County Mental Health Center, Project #31500024
January 1, 2003 through December 31, 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 Award	\$ 3,199,786.00	\$ 1,599,893.00	\$ 1,599,893.00	\$ 3,199,786.00	\$ -
Expenditures:					
Personnel	\$ 3,199,786.00	\$ 1,599,893.00	\$ 1,599,893.00	\$ 3,199,786.00	\$ -

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

Family Centered System of Care; #MHRC 03-011
Johnson County Mental Health Center, Project #315000025
January 1, 2003 through December 31, 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 Award	\$ 515,009.00	\$ 257,504.50	\$ 257,504.50	\$ 515,009.00	\$ -
Expenditures:					
Personnel	\$ 515,009.00	\$ 257,504.50	\$ 257,504.50	\$ 515,009.00	\$ -

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

Supported Employment Programs for Individuals With Severe and Persistent Mental Illness; #RS03S-27
Johnson County Mental Health Center, Project #315000028
January 1, 2003 through December 31, 2003 Program Year

	<u>Budget</u>	<u>Reported in 2003 Audit</u>	<u>Over / (Under) Budget</u>
Revenue:			
Grant Award	\$ 71,250.00	\$ 27,649.00	\$ (43,601.00)
Expenditures:			
Personnel	\$ 69,846.00	\$ 30,451.30	\$ (39,394.70)
Contract Services	<u>1,404.00</u>	<u>357.40</u>	<u>(1,046.60)</u>
	<u>\$ 71,250.00</u>	<u>\$ 30,808.70</u>	<u>\$ (40,441.30)</u>

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

Supported Employment Programs for Individuals with Severe and Persistent Mental Illness; #RS03S-26
Johnson County Mental Health Center, Project #315000029
January 1, 2003 through December 31, 2003 Program Year

	<u>Budget</u>	<u>Reported in</u> <u>2003 Audit</u>	<u>Over / (Under)</u> <u>Budget</u>
Revenue:			
Grant Award	\$ 171,000.00	\$ 67,112.00	\$ (103,888.00)
Expenditures:			
Personnel	\$ 171,000.00	\$ 83,212.96	\$ (87,787.04)

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

Substance Abuse Treatment; #ADT 03-04-17
Johnson County Mental Health Center, Project #315000034
January 1, 2003 through December 31, 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 Award	\$ 1,120,000.00	\$ 208,604.34	\$ 494,162.50	\$ 702,766.84	\$ (417,233.16)
Expenditures:					
Personnel	\$ 1,120,000.00	\$ 230,333.09	\$ 558,007.50	\$ 788,340.59	\$ (331,659.41)

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

Prevention Center of Johnson, Leavenworth and Miami Counties; #PREV 03-19-03
Johnson County Mental Health Center, Project #315000035
January 1, 2003 through December 31, 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 Award	\$ 279,948.00	\$ 28,426.00	\$ 152,985.30	\$ 181,411.30	\$ (98,536.70)
Expenditures:					
Personnel	\$ 245,018.00	\$ 36,746.42	\$ 137,003.59	\$ 173,750.01	\$ (71,267.99)
Other	34,930.00	2,855.11	19,621.47	22,476.58	(12,453.42)
	<u>\$ 279,948.00</u>	<u>\$ 39,601.53</u>	<u>\$ 156,625.06</u>	<u>\$ 196,226.59</u>	<u>\$ (83,721.41)</u>

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

Contract Establishing A Participating Mental Health Center; #MHRC 04-011
Johnson County Mental Health Center, Project #315000036
January 1, 2003 through December 31, 2003 Program Year

	<u>Budget</u>	<u>Reported in</u> <u>2003 Audit</u>	<u>Over / (Under)</u> <u>Budget</u>
Revenue:			
Grant Award	\$ 2,912,686.00	\$ 2,184,514.50	\$ (728,171.50)
Expenditures:			
Personnel	\$ 2,912,686.00	\$ 1,456,343.50	\$ (1,456,342.50)

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

Mental Health Block Grant Allocation; #MHRC 04-011
Johnson County Mental Health Center, Project #315000037
January 1, 2003 through December 31, 2003 Program Year

	<u>Budget</u>	<u>Reported in 2003 Audit</u>	<u>Over / (Under) Budget</u>
Revenue:			
Grant Award	\$ 287,100.00	\$ 215,325.00	\$ (71,775.00)
 Expenditures:			
Personnel	\$ 287,100.00	\$ 143,550.00	\$ (143,550.00)

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

Family Centered System of Care; #MHRC 04-011
Johnson County Mental Health Center, Project #315000042
January 1, 2003 through December 31, 2003 Program Year

	<u>Budget</u>	<u>Reported in 2003 Audit</u>	<u>Over / (Under) Budget</u>
Revenue:			
Grant Award	\$ 515,009.00	\$ 386,256.75	\$ (128,752.25)
Expenditures:			
Personnel	\$ 515,009.00	\$ 257,504.50	\$ (257,504.50)