

CITY-COWLEY COUNTY
HEALTH DEPARTMENT

FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2019

Independent Auditors

Jarrett & Norton CPAs, LLC

1004 Main

Winfield, KS 67156

CITY-COWLEY COUNTY HEALTH DEPARTMENT

Arkansas City, Winfield, and Cowley County, Kansas

FOR THE YEAR ENDED DECEMBER 31, 2019

Joint Board of Health Members

K.C. Colvin – President

Mary Benton – Vice President

Chris Cannon

Lori Schwartz

Nick Rogers, D.D.S.

Dared Price, Pharm D.

Rebecca Meyer

Vacant Position

Vacant Position

Administration

Thomas Langer - Administrator/Public Health Officer

Christina Pingry – Fiscal Accounts Manager

CITY-COWLEY COUNTY HEALTH DEPARTMENT

Arkansas City, Winfield, and Cowley County, Kansas

FINANCIAL STATEMENT

For the Year Ended December 31, 2019

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Board Members of the
City-Cowley County Health Department
Arkansas City, Winfield, and Cowley County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City-Cowley County Health Department, Winfield, Arkansas City, and Cowley County, Kansas, as of and for the year ended December 31, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note – 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note – 1 to the financial statement, the financial statement is prepared by the City-Cowley County Health Department on the basis of financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note – 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City-Cowley County Health Department as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City-Cowley County Health Department, as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note – 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget; schedule of regulatory basis receipts and expenditures; and summary of regulatory basis receipts and disbursements – agency fund (schedules 1, 2, and 3 as listed in table of contents) are presented for analysis and are not a required part of the basis financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, 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 basic financial statement as a whole, on the basis of accounting described in Note – 1.

Other Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of assets, liabilities, and unencumbered cash and the comparison of receipts and expenditures – actual and budget (schedules 4 and 5, as listed in the table of contents), are included for the purpose of additional analysis and are not a required part of the basic financial statement. 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 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, 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 basic financial statement as a whole, on the basis of accounting described in Note – 1.

Prior Year Comparative Analysis

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City-Cowley County Health Department, Winfield, Arkansas City, and Cowley County, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated June 26, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/oar/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records, used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United State of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended December 31, 2018, on the basis of accounting described in Note – 1.



Jarrett & Norton CPAs, LLC
Winfield, KS
November 30, 2020

CITY-COWLEY COUNTY HEALTH DEPARTMENT
Arkansas City, Winfield, and Cowley County, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2019

Statement - 1

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund:							
General	\$ 490,671	\$ -	\$ 1,499,149	\$ 1,449,270	\$ 540,550	\$ 8,136	\$ 548,686
Total financial reporting entity	<u>\$ 490,671</u>	<u>\$ -</u>	<u>\$ 1,499,149</u>	<u>\$ 1,449,270</u>	<u>\$ 540,550</u>	<u>\$ 8,136</u>	<u>\$ 548,686</u>

Composition of cash:	
Petty cash	\$ 400
Checking accounts	296,297
Certificates of deposit	<u>304,219</u>
Total Cash	600,916
Less: Agency Funds Per Schedule 3	<u>(52,230)</u>
Total financial reporting entity	<u>\$ 548,686</u>

The notes to the financial statement are an integral part of this statement.

CITY-COWLEY COUNTY HEALTH DEPARTMENT
Arkansas City, Winfield, and Cowley County Kansas
Notes to the Financial Statement
For the Year Ended December 31, 2019

NOTE - 1 Summary of Significant Accounting Policies

A. Municipal Financial Reporting Entity

The City-Cowley County Health Department, Arkansas City, Winfield, and Cowley County, Kansas ("Department") is a quasi-governmental entity, organized and existing pursuant to K.S.A. 65-201, *et seq.* The Department provides health-related services to the residents of Cowley County and cities in the county. The Department is governed by a nine member Board of Directors. Five directors are appointed by Cowley County Commission, and one director each is appointed by the City of Winfield Commission, the City of Arkansas City Commission, the USD #471 Board of Education, and the USD #465 Board of Education.

The financial statements reflect all the funds relevant to the operations of the Department. The Department is considered a related municipal entity of Cowley County, a legally separate organization established to benefit the county and its constituents.

B. Regulatory Basis Fund Types

- 1) General fund – the chief operating fund. Used to account for all the resources except those required to be accounted for in another fund.
- 2) Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (RISE Cowley Pathways for a Healthy Kansas, BlueCross BlueShield of Kansas grant, etc.)

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.

The *Kansas Municipal Accounting and Auditing Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The Department has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the Department to use the regulatory basis of accounting.

D. Budgetary Information

The Department does not have tax levying powers and is not required to publish a budget. A budget is adopted annually by the Board of Directors for management purposes.

CITY-COWLEY COUNTY HEALTH DEPARTMENT
Arkansas City, Winfield, and Cowley County Kansas
Notes to the Financial Statement
For the Year Ended December 31, 2019

NOTE - 2 Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the Department. The statute requires banks eligible to hold the Department's funds have a main or branch bank in the county in which the Department is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Department has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Department's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Department has no investment policy that would further limit its investment choices.

Concentration of credit risk - State statutes place no limit on the amount the Department may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Department's deposits may not be returned to it. State statutes require the Department's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2019.

At December 31, 2019, the Department's carrying amount of deposits was \$600,916 and the bank balance was \$611,642. The bank balance was held by two banks resulting in a concentration of credit risk. The Department's deposits consisted of seven deposit accounts at two financial institutions. Of the bank balance, \$568,805 was covered by federal depository insurance and \$42,837 was collateralized with securities held by the pledging financial institutions' agents in the Department's name.

NOTE - 3 Other Long-Term Obligations from Operations

A. Other Post-Employment Benefits

As provided by K.S.A. 12-540, the Department allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the Department is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the Department makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

B. Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The

CITY-COWLEY COUNTY HEALTH DEPARTMENT
Arkansas City, Winfield, and Cowley County Kansas
Notes to the Financial Statement
For the Year Ended December 31, 2019

NOTE - 3 Other Long-Term Obligations from Operations (continued)

employer contribution rate is set at 1% for the year ended December 31, 2019.

C. Other Employment Benefits

Vacation and Compensatory Time – Noncontract employees – Employees earn vacation hours as summarized in the schedules below and earn compensatory time at the rate of 1.5 times the regular rate of pay for hours worked in excess of forty hours each work week with no maximum accumulation. Accumulated compensatory time and vacation days are paid to employees terminating in good standing, or because of retirement or death. At December 31, 2019, accrued vacation and compensatory time earned but unpaid amounted to \$37,783. This was a \$6,583 increase from the December 31, 2018 balance of \$31,200.

Full-time Department employees:

<u>Continuous Years of Service</u>	<u>Monthly Accrual</u>	<u>Maximum Accumulation</u>
0-5 years	8 hour/month	144 hours
5-10 years	10 hour/month	176 hours
More than 10 years	12 hour/month	192 hours

Employees who are working a minimum of half-time, but less than full-time:

<u>Continuous Years of service</u>	<u>Monthly accrual</u>	<u>Maximum accumulation</u>
0-5 years	1 hour for every 22 hours worked	8 hours/month
5-10 years	1 hour for every 16 hours worked	10 hours/month

Sick leave – Noncontract employees – Full-time employees earn one day of paid sick leave per month, and half-time employees accrue one hour of paid sick leave for every twenty-two hours worked. Accrued sick leave may not exceed ninety days for full-time employees and forty-five days for part-time employees. Employees are not paid for unused sick leave upon termination of employment with the Department.

Contracted Employees - Contracted employees are exempt from this schedule and are paid for unused sick leave and accrued vacation days upon termination of employment with the Department per individual contract terms. At December 31, 2019, contracted employee's accrued sick leave and accrued vacation earned but unpaid amounted to \$22,682. This was a \$5,935 increase from the December 31, 2018 balance of \$16,747.

Shared leave – Employees are able to donate sick leave or accrued vacation to other employees who qualify under specific criteria and have prior administration approval.

Deferred Compensation Plan - The Department offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 401. The plan is available to all employees who qualify under the plan terms and permits employees to defer a portion of their salary until future years, or to contribute to a ROTH 403(b) plan. All contributions are funds by employee payroll deductions, and the Department does not provide matching contributions.

CITY-COWLEY COUNTY HEALTH DEPARTMENT
Arkansas City, Winfield, and Cowley County Kansas
Notes to the Financial Statement
For the Year Ended December 31, 2019

NOTE - 4 Defined Benefit Pension Plan

General Information about the Pension Plan

Plan description. The Department participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, etc. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing member hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the Department were \$57,781 for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, the Department's proportionate share of the collective net pension liability reported by KPERS was \$468,385. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The Department's proportion of the net pension liability was based on the ratio of the Department's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

NOTE - 5 Long-term Debt

The Department had no long-term debt or capital lease activity during 2019, and had no long-term debt balances at December 31, 2019.

CITY-COWLEY COUNTY HEALTH DEPARTMENT
Arkansas City, Winfield, and Cowley County Kansas
Notes to the Financial Statement
For the Year Ended December 31, 2019

NOTE - 6 Claims and Judgments

The Department participates in federal, state, and local programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the Department may be required to reimburse the grant government. Department management believes that any disallowed expenditures based on future audits will not have a material effect on the financial position of the Department.

NOTE - 7 Commitments

The Department does not own the buildings in which it operates. The Department leases the Winfield location from Cowley County for \$1,500 per month, under a year to year renewable lease. The Arkansas City location is leased from the City of Arkansas City for \$1 per year, under a one year lease, reviewed annually. The Department is responsible for any required maintenance or repairs of the property.

NOTE - 8 Risk Management

The Department continues to carry commercial insurance to limit its exposure to the various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

NOTE - 9 Subsequent Events

Department management have evaluated events and transactions occurring subsequent to the fiscal year end December 31, 2019, through the date of the report November 30, 2020, which is the date of which the financial statement was available to be issued.

- A. There was one non-recognized subsequent event requiring disclosure, the World Health Organization declared the coronavirus ("COVID-19") outbreak a "Public Health Emergency of International Concern." On March 27, 2020 the Coronavirus Aid, Relief, and Economic Security Act (CARES) was passed by Congress and signed into law by the President of the United States, among other provisions, to provide economic assistance for individuals, families, and businesses affected by the pandemic. The extent of the impact of COVID-19 on the Department's operational and financial performance will vary depending upon future developments, including how COVID-19 spreads, the length of time of the outbreak, and any restrictions put in place to control the spread.

While management cannot quantify the financial and other impacts to the Department, management believes that an impact on the Department's financial position and results of future operations is reasonably possible for 2020.

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION**

CITY-COWLEY COUNTY HEALTH DEPARTMENT

Arkansas City, Winfield, and Cowley County, Kansas
Summary Schedule of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019

Schedule - 1

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment to Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
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Governmental Type Funds:

General

City-Cowley County Health Department is not subject to the Kansas Budget Laws

CITY-COWLEY COUNTY HEALTH DEPARTMENT

Arkansas City, Winfield, and Cowley County, Kansas

General Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Schedule -2	
	2018	2019
Receipts		
County appropriation	\$ 340,000	\$ 330,000
Intergovernmental		
Federal	415,241	423,334
State of Kansas	87,444	107,096
Cities	40,783	36,515
Fees for service and donations	529,576	576,469
Interest	3,389	5,419
Other	11,820	20,316
Total receipts	1,428,253	1,499,149
Expenditures		
Salaries	681,671	708,562
Employee benefits	186,831	215,600
Mileage and meals	38,830	44,472
Rent expense	18,000	18,000
Utilities and telephone	19,739	31,059
Medical supplies	214,228	290,282
Office supplies	25,985	13,802
Client supplies	11,104	13,276
Postage	4,058	4,340
Advertising	11,083	11,960
Contractual services	20,159	20,402
Capital outlay	12,605	6,186
Maintenance and cleaning	20,547	18,773
Business insurance	16,241	17,924
MIS maintenance	12,205	12,640
Other operating expense	8,972	7,978
Contingencies	-	14,014
Total expenditures	1,302,258	1,449,270
Receipts over (under) expenditures	125,995	49,879
Unencumbered cash beginning of year	364,676	490,671
Unencumbered cash end of year	\$ 490,671	\$ 540,550

CITY-COWLEY COUNTY HEALTH DEPARTMENT

Arkansas City, Winfield, and Cowley County, Kansas

Agency Fund

Summary of Receipts and Disbursements - Regulatory Basis

For the Year Ended December 31, 2019

Schedule -3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Pathways	\$ 93,005	\$ 8,908	\$ 49,683	\$ 52,230
Total Agency Funds	\$ 93,005	\$ 8,908	\$ 49,683	\$ 52,230

SUPPLEMENTARY INFORMATION

CITY-COWLEY COUNTY HEALTH DEPARTMENT

Arkansas City, Winfield, and Cowley County, Kansas

Summary of Assets, Liabilities, and Unencumbered Cash

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

Schedule - 4

	<u>2018</u>	<u>2019</u>
ASSETS		
Cash in bank and on hand	\$ 352,930	\$ 296,297
Petty cash	400	400
Certificate of deposit	234,127	304,219
Total assets	<u>587,457</u>	<u>600,916</u>
LIABILITIES		
Accounts payable & payroll liabilities	3,781	8,136
Agency Funds	93,005	52,230
Total liabilities	<u>96,786</u>	<u>60,366</u>
Unencumbered cash December 31	<u>\$ 490,671</u>	<u>\$ 540,550</u>

CITY-COWLEY COUNTY HEALTH DEPARTMENT
Arkansas City, Winfield, and Cowley County, Kansas
Comparison of Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2019

Schedule - 5

	Actual	Budget	Variance Over (Under)
Receipts			
County appropriation	\$ 330,000	\$ 330,000	\$ -
Intergovernmental			
Federal and State	530,429	498,600	31,829
Cities	36,515	36,000	515
Fees for service and donations	576,469	437,000	139,469
Interest	5,419	-	5,419
Other	20,317	9,400	10,917
Total receipts	1,499,149	1,311,000	188,149
Expenditures			
Salaries	708,562	688,500	20,062
Employee benefits	215,600	195,000	20,600
Mileage and meals	44,472	22,700	21,772
Rent expense	18,000	18,001	(1)
Utilities and telephone	31,059	28,000	3,059
Medical supplies	290,282	195,000	95,282
Office supplies	13,802	14,100	(298)
Client supplies	13,276	-	13,276
Postage	4,340	3,600	740
Advertising	11,960	10,000	1,960
Contractual services	20,402	60,300	(39,898)
Capital outlay	6,186	-	6,186
Maintenance and cleaning	18,773	21,400	(2,627)
Business insurance	17,924	16,000	1,924
MIS maintenance	12,640	10,500	2,140
Other operating expense	7,978	12,899	(4,921)
Contingencies	14,014	15,000	(986)
Total expenditures	1,449,270	1,311,000	138,270
Receipts over (under) expenditures	49,879		
Unencumbered cash beginning of year	490,671		
Unencumbered cash end of year	\$ 540,550		