

**SOUTHEAST KANSAS MULTI-  
COUNTY HEALTH DEPARTMENT**

Independent Auditors' Report and  
Financial Statement with  
Supplementary Information

For the Year Ended December 31, 2018

**SOUTHEAST KANSAS MULTI-COUNTY HEALTH DEPARTMENT**  
Iola, Kansas

December 31, 2018

**TABLE OF CONTENTS**

	<u>PAGE</u> <u>NUMBERS</u>
Independent Auditors' Report .....	1-3
<u>Statement 1</u>	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis.....	4
Notes to Financial Statement .....	5-9
SUPPLEMENTARY INFORMATION	
<u>Schedule 1</u>	
Schedule of Receipts and Expenditures – Actual and Budget Regulatory Basis - (with Comparative Actual Amounts for the Prior Year) Operating Fund .....	10

**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Board of Directors  
Southeast Kansas Multi-  
County Health Department  
Iola, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Southeast Kansas Multi County Health Department, a municipality, Iola, Kansas, as of and for the year ended December 31, 2018 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.

***Auditors' 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 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 control. 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 of the financial statement, the financial statement is prepared by the Southeast Kansas Multi County Health Department, on the basis of the 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 Southeast Kansas Multi County Health Department, as of December 31, 2018, 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 Southeast Kansas Multi County Health Department, as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the 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 individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedule 1 as listed in the table of contents) is presented for analysis and are not a required part of the basic 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Southeast Kansas Multi County Health Department as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated July 25, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 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 <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2018 (Schedule 1 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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2017, on the basis of accounting described in Note 1.

*Jarred, Gilmore & Phillips, PA*

JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

May 31, 2019  
Chanute, Kansas

**SOUTHEAST KANSAS MULTI-COUNTY HEALTH DEPARTMENT**  
**Iola, Kansas**  
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance 2018
Business Funds:						
Operating	\$ 588,361.85	\$ 921,027.74	\$ 976,808.13	\$ 532,581.46	\$ 29,945.46	\$ 562,526.92
Total Reporting Entity	<u>\$ 588,361.85</u>	<u>\$ 921,027.74</u>	<u>\$ 976,808.13</u>	<u>\$ 532,581.46</u>	<u>\$ 29,945.46</u>	<u>\$ 562,526.92</u>

Composition of Cash:

Cash on Hand.....	\$ 300.00
Checking Account.....	36,337.39
Savings Account.....	124,051.82
Certificates of Deposit.....	<u>401,837.71</u>
Total Cash and Investments .....	<u>\$ 562,526.92</u>

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

**SOUTHEAST KANSAS MULTI-COUNTY HEALTH DEPARTMENT**  
Iola, Kansas

Notes to Financial Statement  
December 31, 2018

**1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES**

The financial statement and schedules of the Southeast Kansas Multi-County Health Department, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Department's accounting policies follow. Note 1 describes how the Department's accounting policies differ from accounting policies generally accepted in the United States of America.

Financial Reporting Entity

The Southeast Kansas Multi-County Health Department (the Department) is governmental organization established in November 1971, pursuant to K.S.A. 65-205 to serve the public health and sanitation needs of the counties of Allen, Anderson, Bourbon, and Woodson, Kansas.

The Southeast Kansas Multi-County Health Department, is a municipal corporation governed by a twelve members and one at large medical director. Each participating county appoints 3 members with the board appointing the medical director.

*Related Municipal Entities:* A related municipal entity is determined by the following criteria. Whether the Department exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the Department. Related municipal entities are not required to be included in the Department's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG).

The Department has determined that no outside agency meets the above criteria and, therefore, no outside agency has been include as a related municipal entity in this financial statement.

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the Southeast Kansas Multi-County Health Department, for the year of 2018:

Operating fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES** (Continued)

### Basis of Accounting

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The Kansas Municipal Audit and Accounting 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 municipality 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 municipality to use the regulatory basis of accounting.

### Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as receipts. In the financial statements and budget schedules comparisons presented in this report, reimbursements and refunds are recorded as receipts. The reimbursements are recorded as cash receipts when received by the Entity Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

### Pension Plan

Substantially all full-time Department employees are members of the State of Kansas Public Employees Retirement System, which is a multi-employer state-wide pension plan. The Department's policy is to fund all pension costs accrued. Such costs to be funded are actuarially determined annually by the State of Kansas.

### Budgetary Information

The Department is not subject to the Kansas Budget Law, as they are not the primary taxing authority for the Department. The counties of Allen, Anderson, Bourbon, and Woodson holds the taxing authority for the Department. The Department adopts an annual budget for the Operations Fund for managerial purposes. The budget comparison on Schedule 1 reflects this internal managerial budget.

## **2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

### Compliance with Kansas Statutes

Statement 1 has been prepared in order to show compliance with the cash basis laws of Kansas. As shown in Statement 1, the Department was in apparent compliance with the Kansas cash basis laws.



### **3. 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 branch 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 Entity, or the Federal Home Loan Bank of Topeka. All deposits were not secured at December 31, 2018.

At year-end, the Department's carrying amount of deposits was \$562,226.92 and the bank balance was \$570,017.82. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$570,017.82 was covered by FDIC insurance.

### **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, et. 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](http://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 members 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.

#### **4. DEFINED BENEFIT PENSION PLAN (Continued)**

State law provides that the employer contribution rates for KPERS 1 and 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 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the Department were \$39,252.78 for the year ended December 31, 2018.

##### Net Pension Liability

At December 31, 2018, the Department's proportionate share of the collective net pension liability reported by KPERS was \$330,203.00. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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 nonemployer 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 these financial statements.

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](http://www.kpers.org) or can be obtained as described above.

#### **5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

##### *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 employer contribution rate is set at 1% for the year ended December 31, 2018.

##### *Compensated Absences:*

Regular employees earn and accumulate vacation leave from the beginning of employment. All employees shall accrue vacation leave each month according to their years of service and hours worked per week.

Full time employees working 32 hours per week:

Year of Service	Hours per Month	Maximum Accrual
Less than 5 years	8	120
At least 5, but less than 10	10	144
At least 10	12	160

Full time employees working 40 hours per week:

Year of Service	Hours per Month	Maximum Accrual
Less than 5 years	10	120
At least 5, but less than 10	12.5	144
At least 10	15	160

Regular employees earn and accumulate sick leave from the beginning of employment at the rate of 8 hours per month for full time employees working 32 hours per week and 10 hours per month for full time employees working 40 hours per week. Sick leave may be accumulated to a maximum of 400 hours. Sick leave will be paid upon retirement, resignation, or death. The Department will pay up to 30% of accumulated sick leave, up to 120 hours maximum.

## **5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS** (Continued)

The Department accrues a liability for compensated absences which meet the following criteria:

- (1) The Department's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
- (2) The obligation relates to rights that vest or accumulate.
- (3) Payment of the compensation is probable.
- (4) The amount can be reasonably estimated and is material to the financial statement.

In accordance with the above criteria, the Department has accrued a liability for vacation and sick time which has been earned, but not taken, by Department employees. The estimated liability at December 31, 2018, was \$13,999.55 for vacation and \$6,190.43 for sick leave.

### *Other Post Employment Benefits:*

As provided by K.S.A. 12-5040, the local government 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 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. There is no cost to the Department under this program.

## **6. ECONOMIC DEPENDENCY**

During 2018, the Department collected 41.11% of its receipts from the Kansas Department of Health and Environment in the form of grants. If those funds were not available, it could have an adverse effect of the operations of the Department.

## **7. RISK MANAGEMENT**

The Department is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The Department manages these risks of loss through the purchase of various insurance policies.

## **8. SUBSEQUENT EVENTS**

The Department evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. Additionally, there were no nonrecognized subsequent events requiring disclosure.

## **SUPPLEMENTARY INFORMATION**

**SOUTHEAST KANSAS MULTI-COUNTY HEALTH DEPARTMENT**  
**Iola, Kansas**  
**OPERATING FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Amounts for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
County Mill Levy				
Allen County	\$ 100,000.00	\$ 99,115.24	\$ 100,000.00	\$ (884.76)
Anderson County	84,000.00	84,000.00	84,000.00	-
Bourbon County	80,750.00	80,000.00	80,750.00	(750.00)
Woodson County	30,745.02	31,887.99	31,000.00	887.99
Charges for Services				
Patient Receipts	204,821.51	220,485.04	182,700.00	37,785.04
Intergovernmental				
State Grants	383,740.30	378,593.30	385,360.00	(6,826.22)
Use of Money and Property				
Interest Income	2,560.90	5,121.03	1,900.00	3,221.03
Other Receipts				
Foundation Grants	-	10,000.00	-	10,000.00
Reimbursed Expense	1,464.86	1,418.19	-	1,418.19
Miscellaneous	3,640.32	10,406.95	-	10,466.47
<b>Total Receipts</b>	<b>891,722.91</b>	<b>921,027.74</b>	<b>\$ 865,710.00</b>	<b>\$ 55,317.74</b>
<b>Expenditures</b>				
General Government				
Personal Services	568,163.81	592,293.57	\$ 613,722.03	\$ (21,428.46)
Contractual Services	124,642.33	140,316.55	157,180.00	(16,863.45)
Commodities	121,140.79	122,258.01	104,500.00	17,758.01
Capital Outlay	27,999.43	121,940.00	164,800.00	(42,860.00)
<b>Total Expenditures</b>	<b>841,946.36</b>	<b>976,808.13</b>	<b>\$ 1,040,202.03</b>	<b>\$ (63,393.90)</b>
Receipts Over(Under) Expenditures	49,776.55	(55,780.39)		
Unencumbered Cash, Beginning	538,585.30	588,361.85		
Unencumbered Cash, Ending	<b>\$ 588,361.85</b>	<b>\$ 532,581.46</b>		



Board of Directors  
Southeast Kansas Multi-County Health Department  
Iola, Kansas

In planning and performing our audit of the financial statement of Southeast Kansas Multi-County Health Department, Iola, Kansas as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered Southeast Kansas Multi-County Health Department's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the Southeast Kansas Multi-County Health Department's effectiveness of internal control. Accordingly, we do not express an opinion on the effectiveness of Southeast Kansas Multi-County Health Department's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

#### Segregation of Duties

An internal control structure is, quite simply, the procedures and policies in effect which ensure that the entity's financial activity is properly recorded, processed, summarized, and reported in the financial statements. A weakness in the control structure occurs when one person is responsible for all of the accounting activities such as performing billings, receipting cash, making deposits, reconciling the bank accounts, and having access to all books and records of the entity. Due to small staff size, it is not possible for reviews of daily work to take place, potentially resulting in errors in financial records and reports.

#### Preparation of Financial Statement

Accounting standards states the client must be able to accept responsibility and be able to identify a material misstatement when reviewing the financial statement, including footnotes and supplemental information. This would also include knowing if a required footnote disclosure was missing or not correctly stated. Presently, the Health Department staff does not have the ability to process and prepare the required financial statement, including footnotes. The potential effects of this material weakness could be unrecognized errors on the financial statement. While we recognize that this condition is not unusual for an entity your size, it is important that you

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**Jarred, Gilmore & Phillips, PA**  
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be aware of this condition for financial reporting purposes. Management and the Board of Directors should continually be aware of the financial reporting of the Health Department and changes in reporting requirements.

This communication is intended solely for the information and use of the Board of Directors, management and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Jarred, Gilmore & Phillips, PA".

JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
May 31, 2019