

**RILEY COUNTY – MANHATTAN
HEALTH DEPARTMENT
Financial Statements
December 31, 2011**

RILEY COUNTY – MANHATTAN HEALTH DEPARTMENT

Manhattan, Kansas

December 31, 2011

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RILEY COUNTY· MANHATTAN HEALTH DEPARTMENT
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INDEPENDENT AUDITORS' REPORT

July 16, 2011

Board of Health
Riley County – Manhattan Health Department
Manhattan, Kansas

We have audited the accompanying statement of financial position of the Riley County – Manhattan Health Department (the Department), as of and for the year ended December 31, 2011, and the related statement of activity and change in fund balance, and cash flow for the year then ended. These financial statements are the responsibility of the Department's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Department as of December 31, 2011 and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Department's financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States., Local Governments, and Non-Profit Organizations, and the accompanying supplementary schedule of expenditures by program is presented for additional analysis. These schedules are not required parts of the financial statements. 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, 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 financial statements as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 16, 2012, on our consideration of the Department's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and *not* to provide an opinion on the internal control over financial reporting and compliance and the results of reporting or on compliance. That report is an integral part of an audit performed In accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

This report is intended solely for the information and use of the Board of Directors, management of the Department, and federal audit agencies and is not intended to be and should not be used by anyone other than these specified parties.

James Gordon & Associates, CPA, P.A.

RILEY COUNTY- MANHATTAN HEALTH DEPARTMENT
STATEMENT OF FINANCIAL POSITION
December 31, 2011

	<u>Program Fund</u>	<u>Fixed Assets</u>
ASSETS		
Cash	\$ 1,273,359	\$ -
Grants receivable	326,309	-
Equipment and building improvements	<u>-</u>	<u>1,040,178</u>
TOTAL ASSETS	<u>\$ 1,599,668</u>	<u>\$ 1,040,178</u>
 LIABILITIES AND FUND EQUITY		
Accounts Payable	\$ 15,859	\$ -
Deferred Revenue	3,473	-
Estimated liability for compensated absences	<u>54,923</u>	<u>-</u>
Total Liabilities	<u>74,255</u>	<u>-</u>
Fund Equity		
Investments in fixed assets		1,040,178
Fund Balance – Unreserved	<u>1,525,413</u>	<u>-</u>
Total Fund Equity		
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 1,599,668</u>	<u>\$ 1,040,178</u>

The accompanying notes are an integral part of these financial Statements

RILEY COUNTY – MANHATTAN HEALTH DEPARTMENT
STATEMENT OF ACTIVITY AND CHANGE IN FUND BALANCE
For the Year Ended December 31, 2011

	<u>Program Fund</u>	<u>Fixed Assets</u>
REVENUE		
Riley County, Kansas	\$ 351,632	\$ -
City of Manhattan, Kansas	289,319	-
Interest earned	13,631	-
Contract services	122,500	-
Grants – Federal	959,833	-
Grants – State	1,138,714	-
Fees	450,974	-
Health fair	13,746	-
Other Revenue	78,815	-
Total Revenue	<u>3,419,164</u>	<u>-</u>
EXPENSES		
Salaries	1,939,007	-
Payroll taxes and insurance	288,986	-
Contract labor	135,363	-
Dues and meetings	2,599	-
Education and training	68,636	-
Medical supplies	18,838	-
Pharmacy supplies	215,129	-
Laboratory services	13,365	-
General supplies	46,196	-
Postage and freight	14,938	-
Telephone	6,046	-
Advertising	9,177	-
Repairs and maintenance	24,534	-
Publications	568	-
Bonds and insurance	43,720	-
Vehicle maintenance	10,269	-
Expendable equipment and software	10,530	-
Rent and utilities	41,688	-
Capital outlay	28,734	-
Child Care Incentives and Child Care Scholarships	383,304	-
Health fair expenses	11,841	-
Total Direct Expenses	<u>3,313,468</u>	<u>-</u>
EXCESS (DEFICIENCY)		
OF REVENUE OVER EXPENSES	105,696	-
FUND BALANCE – BEGINNING OF YEAR	1,415,703	1,044,196
TRANSFER FOR NET FIXED ASSET CHANGE	4,014	(4,014)
FUND BALANCE – END OF YEAR	<u>\$ 1,525,413</u>	<u>\$ 1,104,178</u>

The accompanying notes are an integral part of these financial Statements

**RILEY COUNTY – MANHATTAN HEALTH DEPARTMENT
STATEMENT OF CASH FLOW**

For the Year Ended December 31, 2011

CASH FLOWS FROM OPERATING ACTIVITIES

City and County Tax Funds	\$ 640,951
Interest on Idle Funds	10,615
Patient Fees	448,766
Contract Service	122,500
Other Public Support	78,815
Health Fair Fund Raiser	13,746
State and Federal Grants	1,787,613
Total Revenue Receipts	<u>3,103,006</u>

LESS OPERATING EXPENSES

Administrative Costs	560,410
Health Fair Fund Raiser Costs	11,841
Program Service Costs	2,788,282
Total Distributions	<u>3,360,533</u>

CASH FLOWS FROM OPERATING ACTIVITIES (257,527)

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of fixed assets	<u>(132,949)</u>
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NET CASH FLOWS FROM INVESTING ACTIVITIES (132,949)

NET INCREASE (DECREASE) IN CASH (390,476)

CASH BEGINNING OF YEAR 1,663,835

CASH END OF YEAR \$ 1,273,359

The accompanying notes are an integral part of these financial Statements

RILEY COUNTY – MANHATTAN HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2011

Note 1: Summary of Significant Accounting Policies

Nature of Operations

The Riley County- Manhattan Health Department (the Department) was established in 1952, pursuant to K.SA 65-205. The Department is a partnership between the City of Manhattan and Riley County that is governed by the Board of Health. The workforce contains approximately 40 employees including nurses, social workers, dietitians, sanitarians, support staff, and administration. The mission of the Riley County - Manhattan Health Department is to improve the health of the public by working to prevent epidemics and the spread of disease by assuring quality and accessible health services for everyone, by responding to emergencies and environmental hazards, and by promoting and encouraging healthy behaviors.

On June 28, 2011, pursuant to K.SA 65-209, the City of Manhattan passed Resolution No. 062811A: Intent to Withdraw from Riley County - Manhattan Joint Board of Health Agreement. As a result of this resolution, effective January 1, 2012, the Department will no longer receive funding from the City of Manhattan. The funding that was previously provided by the City of Manhattan will be provided by Riley County. The Riley County-Manhattan Health Department will become a department of Riley County. The current board of directors will continue as an advisory board to the Riley County Commission.

The accounting policies of the Department conform to generally accepted accounting principles as they apply to fund accounting. The following is a summary of the more significant policies.

Fund Accounting

The accounts of the Department are organized on the basis of a single fund and program sub-groups are used in order to facilitate grant compliance. The operation of the fund is accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenses.

When donor or grant restricted and unrestricted resources are in use, it is the Department's policy to use restricted resources first.

General Fixed Assets

General fixed assets are recorded as expenses at the time of purchase in the program fund. The fixed asset fund is concerned only with the measurement of financial position. It is not involved with the measurement of results of operations of the fund. Depreciation has not been recorded. All general fixed assets are valued at historical cost. There are two value limitations used in recording fixed assets in the fixed asset account group. All fixed assets acquired with grant funds are recorded and those acquired with department funds are recorded only when the purchase price is \$300 or greater.

RILEY COUNTY – MANHATTAN HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2011

Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The fund and sub-program groups are accounted for using the modified accrual basis of accounting. Expenditures are recognized when incurred. Grant revenue that is only receivable as reimbursement of expenditures is recognized when the expenditure is recognized. Other revenues are recognized when received.

Cash and Cash Equivalents

All cash is deposited at insured banks. Cash on hand, demand deposits, government pooled funds and certificates of deposit are considered cash equivalents.

As of December 31, 2011, the Department had the following deposited funds:

Tiered public funds	\$ 58,911
Certificates of deposits	597,998
Cash and money market	<u>616,450</u>
Total Cash and Investments	<u>\$ 1,273,359</u>

Interest Rate Risk - The Department does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - State law limits investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The Department has no investment policy that would further limit its investment choices. As of December 31, 2011, the Department's investment in the state investment pool was rated AAA by Standard & Poors and AAA by Moody's Investors Service.

Concentration of Credit Risk - The Department places no limit on the amount the Department may invest in anyone issuer.

Custodial Credit Risk - Custodial risk is the risk that in the event of a bank failure, the Department's deposits may not be returned to it. \$7,578.97 of the Department's bank balances were exposed to custodial risk at December 31, 2011.

**RILEY COUNTY – MANHATTAN HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS**

December 31, 2011

Note 2: Grants Receivable and Deferred Revenue

The Department receives federal and state funds through contract grants awarded by the Kansas Departments of Health and Environment and Social Rehabilitation Services. These contract grants are made to the Department for the purpose of reimbursing costs of various health programs. Contract grants are for the period July 1, 2011 to June 30, 2012. Based on previous history with the grantor agencies, the Department estimated the allowance for doubtful receivables to be \$0 as of December 31, 2011.

Note 3: Changes in Fixed Assets

A summary of fixed assets is as follows:

	Balance 1/01/2011	Additions	Deletions	Balance 12/31/2011
Health Department	\$ 1,044,192	\$ 34,440	\$ 38,454	\$ 1,040,178

Note 4: Defined Benefit 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.* KPERS provides retirement benefits, life insurance, disability income benefits and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 100, Topeka, KS 66603-3925) or by calling 1-800-228-0366.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary, except for employees that fall under Tier 2 membership. Tier 2 members are required to contribute 6%. The employer collects and remits member-employee contributions according to the provision of Section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates. The KPERS employer rate established for calendar year 2011 is 6.74%. The employer pays an additional 1% for disability, for a total of 7.74%. The employer contributions to KPERS for the years ended December 31, 2011, 2010, and 2009 were \$139,777, \$128,235, and \$108,105, equal to the required contribution.

RILEY COUNTY – MANHATTAN HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2011

Note 6: Compliance with Kansas Statutes

Management noted that no statutory violations occurred during the period audited.

Note 7: Subsequent Events

Management has evaluated subsequent events through July 16, 2012, which is the date of the financial statements.

SUPPLEMENTAL INFORMATION

**RILEY COUNTY – MANHATTAN HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

December 31, 2011

Federal Grantor, Pass-Through Grantor, and Program Title	Federal CFDA Number	2011 Expenditures
		<u> </u>
DEPARTMENT OF AGRICULTURE		
Passed through Kansas Department of Health and Environment		
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	\$ <u>534,509</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Passed through Kansas Department of Health and Environment		
Public Health Emergency Preparedness	93.069	118,241
Family Planning Services	93.217	109,578
Consolidated Health Centers	93.224	123
Immunization Grants	93.268	6,595
Medical Assistance Program	93.778	11
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977	12
Refugee and Entrant Assistance – Discretionary Grants	93.576	200
Assistance Programs for Chronic Disease Prevention and Control	93.945	7,000
Centers for Disease Control and Prevention – Investigations and Technical Assistance	93.283	5,784
Child Care and Development Block Grant	93.575	33,068
HIV Care Formula Grants	93.917	22,683
Maternal and Child Health Services Block Grant to the States	93.994	<u>55,174</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES		<u>\$ 358,469</u>
TOTAL ALL GRANTS		<u>\$ 892,978</u>

Note 1: Basis of Accounting

This schedule is presented on the modified accrual basis consistent with the basic financial statements. Expenditures include disbursements, accounts payable, and encumbrances.

**Independent Auditors' Report on Internal Control
(Combined Report Applicable to Internal Control Over Financial
Reporting Based on an Audit of Financial Statements and Internal
Control Over Compliance with OMB Circular A-133)
July 16, 2011**

Board of Health
Riley County - Manhattan Health Department
Manhattan, Kansas

We have audited the financial statements of the Riley County - Manhattan Health Department (the Department) as of and for the year ended December 31, 2011 and have issued our report thereon dated July 16, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Department's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over financial reporting. 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 misstatements on a timely basis. A *material weakness* is a deficiency, or combination of control deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. This report is intended solely for the information and use of the audit committee, management, others within the organization, the Board of Health, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

James Gordon & Associates, CPA, P.A.

**Independent Auditors' Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133
July 16, 2012**

Board of Health
Riley County - Manhattan Health Department
Manhattan, Kansas

Compliance

We have audited the compliance of the Riley County - Manhattan Health Department (the Department) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2011. The Department's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Department management. Our responsibility is to express an opinion on the Department's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the *audit* to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Department's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Department's compliance with those requirements.

In our opinion, the Department complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2011.

Internal Control over Compliance

The management of the Department is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Department's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended for the information of the audit committee, management, others within the organization, the Board of Health, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

James Gordon & Associates, CPA, P.A.

**RILEY COUNTY – MANHATTAN HEALTH DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

December 31, 2011

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unqualified		
Internal control over financial reporting:			
Material weaknesses identified?	_____ Yes	_____ <u>X</u> No	
Reportable conditions identified not considered to be material weaknesses?	_____ Yes	_____ <u>X</u> None reported	
Noncompliance material to financial statements noted?	_____ Yes	_____ <u>X</u> None reported	

Federal Awards

Internal controls over major programs:			
Material weaknesses identified?	_____ Yes	_____ <u>X</u> No	
Reportable conditions identified not considered to be material weaknesses?	_____ Yes	_____ <u>X</u> None reported	

Type of auditor's report issued on compliance for major programs:	Unqualified		
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Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section .510(a)?	_____ Yes	_____ <u>X</u> No	
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Identification of major programs:	CFDA
Name of Federal program	_____ Number
Special Supplemental Food Program for Women, Infants and Children	10.557

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 300,000
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Auditee qualified as a low-risk auditee?	_____ <u>X</u> Yes	_____ No
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Section II – Financial Statement Findings	None
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Section III – Federal Award Findings and Questioned Costs	None
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Prior Year Federal Award Findings and Questioned Costs	None
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**RILEY COUNTY – MANHATTAN HEALTH DEPARTMENT
STATEMENT OF EXPENDITURES BY PROGRAM**

For the Year Ended December 31, 2011

	Health Dept. General	Family Planning	Maternal Child Health	WIC
REVENUE				
Riley County, Kansas	\$ 351,632	\$ -	\$ -	\$ -
City of Manhattan, Kansas	289,319	-	-	-
Interest earned	13,631	-	-	-
Contract services	-	-	-	-
Grants – Federal	-	120,688	68,967	610,084
Grants – State	5,025	-	46,258	-
Fees	1,804	126,599	24,373	-
Health fair	-	-	-	-
Other Revenue	31,883	-	2,215	6,252
Total Revenue	693,294	247,287	141,813	616,336
EXPENSES				
Salaries	341,128	145,382	129,087	377,659
Payroll taxes and insurance	50,823	22,269	18,752	58,786
Contract labor	17,195	3,972	253	541
Dues and meetings	2,149	-	-	-
Education and training	1,519	673	71	1,572
Medical supplies	-	4,543	105	4,366
Pharmacy supplies	-	43,381	-	-
Laboratory services	-	10,962	-	-
General supplies	2,529	688	2,796	8,430
Postage and freight	6,231	476	1,039	4,855
Telephone	670	475	597	1,275
Advertising	4,676	-	-	93
Repairs and maintenance	17,238	-	305	155
Publications	186	22	-	244
Bonds and insurance	38,443	-	-	-
Vehicle maintenance	4,743	-	5	66
Expendable equipment and software	3,839	1,807	-	661
Rent and utilities	4,901	3,022	209	840
Capital outlay	4,910	-	-	4,800
Child Care Incentives and Scholarships	-	-	-	-
Health fair expenses	-	-	-	-
Total Expenses	501,180	237,672	153,219	464,343
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ 192,114	\$ 9,615	\$ (11,406)	\$151,993

(See Accountant's Audit Report)

RILEY COUNTY – MANHATTAN HEALTH DEPARTMENT
STATEMENT OF EXPENDITURES BY PROGRAM
For the Year Ended December 31, 2011

	<u>State Formula</u>	<u>Cardiovas RR</u>	<u>Environment</u>	<u>L.E.E.P.</u>
REVENUE				
Riley County, Kansas	\$ -	\$ -	\$ -	\$ -
City of Manhattan, Kansas	-	-	-	-
Interest earned	-	-	-	-
Contract services	-	-	-	-
Grants – Federal	-	-	-	-
Grants – State	57,438	-	-	19,593
Fees	14,111	-	1,076	16,017
Health fair	13,746	-	-	-
Other Revenue	-	-	735	-
Total Revenue	<u>85,295</u>	<u>-</u>	<u>1,811</u>	<u>35,610</u>
EXPENSES				
Salaries	119,121	-	8,889	49,864
Payroll taxes and insurance	19,727	-	1,086	6,956
Contract labor	1,545	-	54	-
Dues and meetings	200	-	20	50
Education and training	318	-	80	-
Medical supplies	2,696	-	-	-
Pharmacy supplies	111	-	-	-
Laboratory services	375	-	-	-
General supplies	1,317	1,914	723	246
Postage and freight	50	-	19	89
Telephone	601	20	189	79
Advertising	448	-	-	-
Repairs and maintenance	928	-	-	-
Publications	-	-	-	-
Bonds and insurance	-	-	-	-
Vehicle maintenance	538	-	-	579
Expendable equipment and software	33	-	-	-
Rent and utilities	3,300	-	1,989	-
Capital outlay	-	-	-	-
Child Care Incentives and Scholarships	-	-	-	-
Health fair expenses	11,841	-	-	-
Total Expenses	<u>163,149</u>	<u>1,934</u>	<u>13,049</u>	<u>57,863</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ (77,854)</u>	<u>\$ (1,934)</u>	<u>\$ (11,238)</u>	<u>\$ (22,253)</u>

(See Accountant's Audit Report)

**RILEY COUNTY – MANHATTAN HEALTH DEPARTMENT
STATEMENT OF EXPENDITURES BY PROGRAM**

For the Year Ended December 31, 2011

	<u>Bioterrorism</u>	<u>Primary Care</u>	<u>Day Care</u>	<u>Immunization Action</u>	<u>SRS Contract</u>
REVENUE					
Riley County, Kansas	\$ -	\$ -	\$ -	\$ -	\$ -
City of Manhattan, Kansas	-	-	-	-	-
Interest earned	-	-	-	-	-
Contract services	-	-	-	-	100,000
Grants – Federal	122,106	-	15,388	6,595	-
Grants – State	-	127,000	28,286	7,298	-
Fees	-	31,245	4,905	221,746	-
Health fair	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	<u>122,106</u>	<u>158,245</u>	<u>48,579</u>	<u>235,639</u>	<u>100,000</u>
EXPENSES					
Salaries	57,408	171,163	45,312	9,854	235,702
Payroll taxes and insurance	10,581	21,012	7,456	1,587	34,191
Contract labor	24,008	2,611	-	832	142
Dues and meetings	-	-	-	-	90
Education and training	917	895	43	345	13,979
Medical supplies	-	3,542	-	3,250	336
Pharmacy supplies	-	8,295	-	163,208	134
Laboratory services	-	2,028	-	-	-
General supplies	680	1,384	779	769	11,409
Postage and freight	-	517	376	154	18
Telephone	608	394	177	24	345
Advertising	3,021	236	142	115	119
Repairs and maintenance	-	-	-	-	5,127
Publications	14	-	-	45	57
Bonds and insurance	-	156	-	-	5,121
Vehicle maintenance	295	9	40	72	317
Expendable equipment and software	812	-	-	-	3,140
Rent and utilities	1,143	2,376	-	248	7,758
Capital outlay	19,024	-	-	-	-
Child Care Incentives and Scholarships	-	-	-	-	-
Health fair expenses	-	-	-	-	-
Total Expenses	<u>118,511</u>	<u>214,618</u>	<u>54,325</u>	<u>180,503</u>	<u>317,985</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ 3,595</u>	<u>\$(56,373)</u>	<u>\$ (5,746)</u>	<u>\$ 55,136</u>	<u>\$(217,985)</u>

(See Accountant's Audit Report)

RILEY COUNTY – MANHATTAN HEALTH DEPARTMENT
STATEMENT OF EXPENDITURES BY PROGRAM
For the Year Ended December 31, 2011

	<u>Early Headstart Contract</u>	<u>Smart Start</u>	<u>Early Childhood Block Grant</u>	<u>HIV Mgmt.</u>	<u>Total Program Fund</u>
REVENUE					
Riley County, Kansas	\$ -	\$ -	\$ -	\$ -	\$ 351,632
City of Manhattan, Kansas	-	-	-	-	289,319
Interest earned	-	-	-	-	13,631
Contract services	22,500	-	-	-	122,500
Grants – Federal	-	-	-	16,005	959,833
Grants – State	-	484,427	363,389	-	1,138,714
Fees	-	-	-	9,098	450,974
Health fair	-	-	-	-	13,746
Other Revenue	-	35,133	-	2,597	78,815
Total Revenue	<u>22,500</u>	<u>519,560</u>	<u>363,389</u>	<u>27,700</u>	<u>3,419,164</u>
EXPENSES					
Salaries	20,135	188,404	20,658	19,241	1,939,007
Payroll taxes and insurance	2,903	28,323	2,626	1,908	288,986
Contract labor	-	64,579	19,610	21	135,363
Dues and meetings	-	90	-	-	2,599
Education and training	-	19,506	28,718	-	68,636
Medical supplies	-	-	-	-	18,838
Pharmacy supplies	-	-	-	-	215,129
Laboratory services	-	-	-	-	13,365
General supplies	-	194	10,477	1,861	46,196
Postage and freight	-	809	15	290	14,938
Telephone	-	520	-	72	6,046
Advertising	-	296	31	-	9,177
Repairs and maintenance	-	781	-	-	24,534
Publications	-	-	-	-	568
Bonds and insurance	-	-	-	-	43,720
Vehicle maintenance	-	2,974	114	517	10,269
Expendable equipment and software	-	-	238	-	10,530
Rent and utilities	-	15,147	-	755	41,688
Capital outlay	-	-	-	-	28,734
Child Care Incentives and Scholarships	-	96,948	286,356	-	383,304
Health fair expenses	-	-	-	-	11,841
Total Expenses	<u>23,038</u>	<u>418,571</u>	<u>368,843</u>	<u>24,665</u>	<u>3,313,468</u>
EXCESS (DEFICIENCY)					
OF REVENUE OVER EXPENSES	<u>\$ (538)</u>	<u>\$100,989</u>	<u>\$ (5,454)</u>	<u>\$ 3,035</u>	<u>\$ 105,696</u>

(See Accountant's Audit Report)