

LAWRENCE COUNTY HEALTH DEPARTMENT

AUDITED FINANCIAL STATEMENTS

June 30, 2015

PREPARED BY:

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130 Scott Ave.

Pikeville, Kentucky 41501

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INDEPENDENT AUDITOR'S REPORT

To the Board of Health
Lawrence County Health Department

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities of the Lawrence County Health Department as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Lawrence County Health Department's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note A; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

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. 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position – cash basis, of the governmental activities of the Lawrence County Health Department as of June 30, 2015, and the respective changes in financial position – cash basis, thereof for the year then ended in conformity with the basis of accounting as described in Note A and the respective budgetary comparison.

Basis of Accounting

We draw attention to Note A of the financial statements, which describes the basis of accounting. The financial statements are prepared on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the Kentucky Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management, *Administrative Reference*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

The Health Department also maintains a separate environmental fee fund, but the Health Department does not report on the activities of this fund. Therefore, this fund is not included in the financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lawrence County Health Department's basic financial statements. The individually presented programs in the supplementary information are presented for purposes of additional analysis and are not part of the basic financial statements.

Lawrence County Health Department
October 18, 2015

The supplementary information is the responsibility of management and is derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, these individually presented programs are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 2015, on our consideration of Lawrence County Health Department's internal control over financial reporting and on 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 or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Lawrence County Health Department's internal control over financial reporting and compliance.

Lynette R. Schindler, CPA, PSC

Pikeville, Kentucky
October 18, 2015

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE - CASH BASIS
 June 30, 2015

ASSETS

Cash - Local Bank Account	\$ 619,508.74
Petty Cash	300.00
Time Deposits	194,099.15
Prepaid Payroll Withholdings	<u>93.65</u>

TOTAL ASSETS \$ 814,001.54

LIABILITIES

DPH Adm Payable	\$ <u>4,364.63</u>
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TOTAL LIABILITIES 4,364.63

FUND BALANCE

Restricted Fund Balance - Federal 726	19.85
Restricted Fund Balance - Federal 731	35.91
Restricted Fund Balance - Federal 760	35,553.88
Restricted Fund Balance - Federal 803	75.89
Restricted Fund Balance - Federal 831	8,671.50
Restricted Fund Balance - Federal 837	109.27
Restricted Fund Balance - Federal 839	74.96
Restricted Fund Balance - State 733	179,719.80
Restricted Fund Balance - State 762	4,048.32
Restricted Fund Balance - State 770	3,446.94
Restricted Fund Balance - State 836	2,892.62
Restricted Fund Balance - State 842	47.92
Restricted Fund Balance - Fees 758	8,388.10
Restricted Fund Balance - Fees 838	980.76
Restricted Fund Balance - Fees 853	6,692.75
Restricted Fund Balance - Fees 855	2,535.89
Restricted Fund Balance - Fees 858	12,395.00
Unrestricted Fund Balance HANDS Vehicle	6,760.35
Unrestricted Fund Balance	<u>537,187.20</u>

TOTAL FUND BALANCE 809,636.91

TOTAL LIABILITIES AND FUND BALANCE \$ 814,001.54

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
For the Year Ended June 30, 2015

REVENUES COLLECTED:

State - Preventive Health	\$ 0.00
State - Restricted Funds	380,197.02
State - Environmental	10,415.00
State Restricted Carryover	0.00
State Restricted LHD KERS	99,739.66
State - Capital Construction	0.00
DEI	1,068.60
State Core Public Health Grant	50,875.32
Title V Block Grant	30,816.42
Title X Family Planning	16,474.17
Preventive Services Block Grant	80.75
Federal Grant	400,978.29
Federal Grant-Direct	27,500.00
Federal Restricted Carryover	0.00
Local Tax Appropriations	283,500.00
School Board Contracts	0.00
Donations	2,500.00
Title XVIII	5,654.58
Title XIX	421,055.49
Self-Pay	23,586.92
Insurance	32,569.22
Program Income Carryover	1,322.20
Interest	7,860.26
Unrestricted Carryover	43,859.67
Other Health Departments	25.00
Other	<u>7,650.17</u>
TOTAL REVENUES COLLECTED	1,847,728.74

EXPENDITURES PAID:

Salaries	564,543.38
Leave	120,688.53
Part-time Salaries	37,231.87
Fringe Benefits	445,030.32
Independent Contracts	27,641.20
Travel	21,865.74
Space Occupancy	54,772.08
Office Administration	68,211.92
Automotive	13,677.51
Medical Supplies	76,319.82
Other	159,455.46
Capital Expenditures	<u>626.99</u>
TOTAL EXPENDITURES PAID	<u>1,590,064.82</u>

EXCESS OF REVENUES COLLECTED **\$ 257,663.92**
OVER EXPENDITURES PAID

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
BUDGET TO ACTUAL
For the Year Ended June 30, 2015

	ORIGINAL HEALTH DEPT. BUDGET	FINAL HEALTH DEPT. BUDGET	TOTAL HEALTH DEPT. ACTUAL	VARIANCE OVER/(UNDER) FINAL BUDGET
REVENUES COLLECTED:				
State - Preventive Health	0.00	0.00	0.00	0.00
State - Restricted Funds	87,140.00	87,140.00	380,197.02	293,057.02
State Environmental	10,415.00	10,415.00	10,415.00	0.00
State Restricted Carryover	1,151.00	1,151.00	0.00	(1,151.00)
State Restricted LHD KERS	91,982.00	99,740.00	99,739.66	(0.34)
State - Capital Construction	0.00	0.00	0.00	0.00
DEI	1,069.00	1,069.00	1,068.60	(0.40)
State Core Public Health Grant	50,875.00	50,875.00	50,875.32	0.32
Title V Block Grant	25,569.00	25,569.00	30,816.42	5,247.42
Title X Family Planning	16,910.00	16,910.00	16,474.17	(435.83)
Preventive Services Block Grant	1,000.00	1,000.00	80.75	(919.25)
Federal Grant	365,194.00	365,194.00	400,978.29	35,784.29
Federal Grant-Direct	40,000.00	40,000.00	27,500.00	(12,500.00)
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	378,000.00	378,000.00	283,500.00	(94,500.00)
School Board Contracts	0.00	0.00	0.00	0.00
Donations	0.00	0.00	2,500.00	2,500.00
Program Admin Contracts	0.00	0.00	0.00	0.00
Title XVIII	6,000.00	6,000.00	5,654.58	(345.42)
Title XIX	313,930.00	313,930.00	421,055.49	107,125.49
Self-Pay	33,450.00	33,450.00	23,586.92	(9,863.08)
Insurance	15,170.00	15,170.00	32,569.22	17,399.22
Program Income Carryover	0.00	0.00	1,322.20	1,322.20
Interest	0.00	0.00	7,860.26	7,860.26
Other	25.00	25.00	7,650.17	7,625.17
Other Health Departments	0.00	0.00	25.00	25.00
Unrestricted Carryover	19,559.00	19,559.00	43,859.67	24,300.67
TOTAL REVENUES COLLECTED	1,457,439.00	1,465,197.00	1,847,728.74	382,531.74
EXPENDITURES PAID:				
Salaries	657,459.00	657,459.00	564,543.38	(92,915.62)
Leave	0.00	0.00	120,688.53	120,688.53
Part-time Salaries	14,751.00	14,751.00	37,231.87	22,480.87
Fringe Benefits	439,364.00	439,364.00	445,030.32	5,666.32
Independent Contracts	64,490.00	64,490.00	27,641.20	(36,848.80)
Travel	23,975.00	23,975.00	21,865.74	(2,109.26)
Space Occupancy	47,400.00	47,400.00	54,772.08	7,372.08
Office Administration	57,970.00	57,970.00	68,211.92	10,241.92
Automotive	11,826.00	11,826.00	13,677.51	1,851.51
Medical Supplies	45,125.00	45,125.00	76,319.82	31,194.82
Other	95,080.00	95,080.00	159,455.46	64,375.46
Capital Expenditures	0.00	0.00	626.99	626.99
TOTAL EXPENDITURES PAID	1,457,440.00	1,457,440.00	1,590,064.82	132,624.82
EXCESS OF REVENUES COLLECTED OVER EXPENDITURES PAID	(1.00)	7,757.00	257,663.92	249,906.92

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF CHANGES IN FUND BALANCE - CASH BASIS
For the Year Ended June 30, 2015

	<u>UNRESTRICTED FUND BALANCE</u>	<u>RESTRICTED FUND BALANCE</u>	<u>TOTAL</u>
Fund Balance, June 30, 2014 per prior year audited financial statements	536,627.59	60,527.27	597,154.86
Transfer unrestricted funds to current operations	(43,859.67)		(43,859.67)
Transfer restricted fee funds to current operations		(1,322.20)	(1,322.20)
Excess 2014-15 revenues over expenditures - federal restricted funds		1,357.64	1,357.64
Excess 2014-15 revenues over expenditures - state restricted funds		183,692.79	183,692.79
Excess 2014-15 revenues over expenditures - fee restricted funds		21,433.86	21,433.86
Excess 2014-15 revenues over expenditures - unrestricted funds	<u>51,179.63</u>		<u>51,179.63</u>
Fund Balance, June 30, 2015	<u><u>543,947.55</u></u>	<u><u>265,689.36</u></u>	<u><u>809,636.91</u></u>

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

LAWRENCE COUNTY HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

Note A – Statement of Significant Accounting Policies

Lawrence County Health Department is an independent local health department. It is under the guidance of the Kentucky Cabinet for Health and Family Services, Department for Public Health. The Health Department provides environmental and medical services to the people of Lawrence County.

The Health Department maintains its records using the cash basis of accounting, which is prescribed by the Kentucky Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management, *Administrative Reference*. Consequently, certain revenues and the related assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when a liability is incurred. GASB Statement No. 34, *Basic Financial Statements---and Management's Discussion and Analysis---for State and Local Governments*, set the standard for financial statement presentation in accordance with generally accepted accounting principles. As mandated by the Department for Public Health, the Health Department has elected not to apply the provisions of GASB Statement No. 34 for its financial statement presentation.

The Health Department accounts are organized on the basis of fund accounting, using the General Fund for operations. The General Fixed Asset Account Group is used to account for fixed assets used in the Health Department's operations. The Health Department does not maintain a record of the costs of its fixed assets although it does have a listing of equipment items. Therefore, our examination did not include fixed assets and no costs are recorded in the financial statements.

As mandated by the Department for Public Health, Lawrence County Board of Health, which oversees the Lawrence County Health Department, adopts an annual budget prepared in accordance with the cash basis of accounting, the basis of accounting utilized by the Health Department. The Board of Health also adopts the annual Program Plans for the Health Department, which represent the goals the Department intends to accomplish during the year in regard to its various programs.

Note B – Statement of Significant Allocation Policies

The local health department accounting system is organized into cost centers to which direct costs associated with each cost center's activities must be charged. Costs for all patient visits are first charged to the 700 cost center and are then allocated on a monthly basis to the 800-813 cost centers using Medicare resource based relative value factors. Costs for laboratory and radiology are first charged to the 718 cost center and are then allocated on a monthly basis to the 800-813 cost centers.

The Health Department has seven indirect cost pools and allocates indirect costs in the following manner as prescribed in the *Administrative Reference*:

LAWRENCE COUNTY HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

General Environmental Costs - total costs benefiting the total environmental program are accumulated in Program 901 and are allocated to reporting areas based on the percentage of direct salaries and fringe benefits of each environmental reporting area to total environmental direct salaries and fringe benefits.

General Medical Costs - total costs benefiting the total medical program are accumulated in Program 900 and are allocated to reporting areas based on the percentage of direct salaries and fringe benefits of each medical reporting area to total medical direct salaries and fringe benefits.

Department Administration Costs - total costs benefiting the entire health department are accumulated in Program 898 and are allocated to reporting areas based on the percentages of direct salaries and fringe benefits of each reporting area to total environmental and medical program salaries and fringe benefits.

Space Indirect Costs - total space costs are accumulated in Program 897 and are allocated to each reporting area based on square footage utilization for each program.

Clinic Indirect Costs - total costs benefiting the clinic programs are accumulated in Program 899 and are allocated to clinic reporting areas based on the percentage of direct salaries and fringe benefits of each clinic reporting area to total clinic direct salaries and fringe benefits.

Capital Expenditures over \$5,000 per item are not allocated but are accumulated in Program 894 unless they would benefit a specific program.

Note C – Cash and Investments

Lawrence County Health Department's cash is in a checking account at Inez Deposit and has a balance of \$619,509. The health department's investments are in two certificates of deposit, renewable in seven and nine months at Inez Deposit and Community Trust Bank with balances of \$86,600 and \$107,499, respectively. Lawrence County Health Department has \$1,158,546 book value and \$1,166,461 market value in additional collateral pledged to secure amounts over the \$250,000 F.D.I.C. limit at Inez Deposit Bank. This collateral is in Federal National Mortgage Association (FNMA) securities and Oldham County Kentucky School District bonds to cover amounts in the name of Lawrence County Health Department and Lawrence County Public Health Taxing District.

Note D – Fund Balance

Amounts in the restricted fund balance are restricted to the programs which generated the excess revenues. These amounts will be carried forward to the next fiscal year, will be paid back to the state or federal government, or transferred to the unrestricted fund balance. During FY 2015, the Lawrence County Health Department transferred \$1,322 of restricted program funds to current operations. Amounts in the unrestricted fund balance can be used in any program where additional funds are needed. During FY 2015, there were \$43,860 in unrestricted funds transferred to current operations.

LAWRENCE COUNTY HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

Note E – Reconciliation of Financial Statements to Actual Income (Loss) from Current Operations

Total Revenue Collected:	\$ 1,847,728.74
Less Carryover:	
Program Carryover	(1,322.20)
Unrestricted Carryover	<u>(43,859.67)</u>
Revenue from Current Operations:	1,802,546.87
Less Expenditure Paid:	<u>(1,590,064.82)</u>
Revenue Collected from Current Operations Over (Under) Expenditures Paid – Cash Basis	<u>\$ 212,482.05</u>

Note F – Pension Plan

The Health Department participates in the Kentucky Employees Retirement System (KERS), a cost-sharing multiple-employer defined benefit pension plan that covers substantially all regular full-time members employed in non-hazardous duty positions of any state department, board, or agency directed by Executive Order to participate in the System.

The plan issues separate financial statements which may be obtained by request from Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, Kentucky 40601.

Plan Description – KERS provides for retirement, disability, and death benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances. Cost-of-living (COLA) adjustments are provided annually equal to the percentage increase in the annual average of the consumer price index for all urban consumers for the most recent calendar year, not to exceed five percent in any plan year.

Contributions – For the year ended June 30, 2015, grandfathered plan members were required to contribute 5% of wages for non-hazardous job classifications. Employees hired after September 1, 2008 were required to contribute 6% of wages for non-hazardous job classifications. Participating employers were required to contribute at an actuarially determined rate. Per Kentucky Revised Statute Section 61.565(3), normal contribution and past service contribution rates shall be determined by the Board on the basis of an annual valuation last proceeding the July 1 of a new biennium. The Board may amend contribution rates as of the first day of July of the second year of a biennium, if it is determined on the basis of a subsequent actuarial valuation that amended contributions rates are necessary to satisfy requirements determined in accordance with actuarial basis adopted by the Board. For the year ended June 30, 2015, participating employers contributed 38.77% of each employee’s wages, which is equal to the actuarially determined rate set by the Board. Administrative costs of Kentucky Retirement System are financed through employer contributions and investment earnings.

LAWRENCE COUNTY HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

Plan members who began participating on, or after, January 1, 2014, were required to contribute to the Cash Balance Plan. The Cash Balance Plan is known as a hybrid plan because it has characteristics of both a defined benefit plan and a defined contribution plan. Members in the plan contribute a set percentage of their salary each month into their own account. Plan members contribute 5% of wages to their own account and 1% to the health insurance fund. The employer contributes a set percentage of each member's salary. Each month, when employer contributions are received, an employer pay credit is deposited to the member's account. For non-hazardous members, their account is credited with a 4% employer pay credit. The employer pay credit represents a portion of the employer contribution.

For FY 2015, full-time employees of Lawrence County Health Department contributed \$37,804 to the Kentucky Retirement System. The contribution was allocated \$36,362 to the KERS pension fund and \$ 1,442 to the KERS insurance fund. The Health Department contributed \$265,443 in matching payments to the Kentucky Employees Retirement System, based on a KERS covered payroll of \$684,660 and a total payroll of \$722,464.

Pension Liabilities, Expense, Deferred Outflows and Deferred Inflows of Resources – At June 30, 2015, the Health Department reported a liability of \$3,500,000 or its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Health Department's proportion of the net pension liability was based on a projection of the Health Department's long term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2014, the Health Department's proportion was .039006 percent, which was equal to its proportion measured as of June 30, 2013.

Note G – Insurance and Related Activities

Lawrence County Health Department is exposed to various forms of loss of assets associated with the risks of fire, personal liability, theft, vehicle accidents, errors and omissions, fiduciary responsibility, etc. Each of these risk areas are covered through the purchase of commercial insurance, which includes worker's compensation insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

Note H – Related Party

The Lawrence County Health Department shares a common board membership with the Lawrence County Public Health Taxing District. For FY 2015, the Lawrence County Health Department received \$283,500 of local tax appropriations from the Public Health Taxing District. As of June 30, 2015, the Lawrence County Public Health Taxing District has \$784,790 in cash that is available to the Lawrence County Health Department.

LAWRENCE COUNTY HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

Note I – Contingencies

Lawrence County Health Department receives funding from federal and state government agencies. These funds are to be used for designated purposes only. For government agency grants, if the grantors' review indicates that the funds have not been used for the intended purpose, the grantors may request a refund of monies advanced or refuse to reimburse the Organization for its disbursements. The amount of such future refunds and unreimbursed disbursements, if any, is not expected to be significant. Continuation of the health department's grant programs is predicated upon the grantors' satisfaction that the funds provided are being spent as intended and the grantors' intent to continue their programs.

The Kentucky Department for Public Health has not yet billed Lawrence County Health Department for their Medicaid match for the second half of FY 2015. The Health Department is unable to determine the amount of these required future payments.

Note J – Subsequent Events

Subsequent events have been evaluated through October 18, 2015, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
"500" ENVIRONMENTAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2015

	FOOD 500	PUBLIC FACILITIES 520	GENERAL SANITATION 540	ON SITE 560	DISASTER FLOOD 590	TOTAL ENVIRON- MENTAL
REVENUES COLLECTED:						
State Preventive Health	0.00	0.00	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00	0.00	0.00
State Environmental	10,415.00	0.00	0.00	0.00	0.00	10,415.00
DEI	1,068.60	0.00	0.00	0.00	0.00	1,068.60
State Core Public Health Grant	21,094.59	5,738.77	3,678.35	20,363.61	0.00	50,875.32
Title V MCH Block Grant	0.00	0.00	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00	0.00	0.00
Federal Grant-Direct	0.00	0.00	0.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	0.00	29,438.51	736.57	30,175.08
School Board Contracts	0.00	0.00	0.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00	0.00	0.00	0.00
Self-pay	144.00	60.00	60.00	16,855.00	0.00	17,119.00
Interest	0.00	0.00	0.00	173.02	0.00	173.02
Other	0.00	0.00	0.00	30.00	0.00	30.00
TOTAL REVENUES COLLECTED	32,722.19	5,798.77	3,738.35	66,860.14	736.57	109,856.02
EXPENDITURES PAID:						
Salaries	6,782.81	1,732.71	1,104.72	19,905.43	228.18	29,753.85
Leave	2,991.00	764.09	487.27	8,778.07	100.80	13,121.23
Part-time Salaries	3,791.41	0.00	0.00	0.00	0.00	3,791.41
Fringe Benefits	4,463.23	1,049.22	669.93	12,050.91	136.97	18,370.26
Independent Contracts	0.00	0.00	0.00	0.00	0.00	0.00
Travel	217.30	0.00	0.00	0.00	0.00	217.30
Office Administration	0.00	0.00	0.00	0.00	0.00	0.00
Other	116.71	0.00	39.35	46.68	0.00	202.74
Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	6,695.70	1,097.82	698.15	12,602.19	144.18	21,238.04
Allocated Environmental	5,852.21	958.90	611.36	11,016.57	126.44	18,565.48
Allocated Space	1,811.82	196.03	127.57	2,460.29	0.00	4,595.71
TOTAL EXPENDITURES PAID	32,722.19	5,798.77	3,738.35	66,860.14	736.57	109,856.02
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	0.00	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2015

	PREVENTIVE PRESENTING PROBLEMS 700	DENTAL 712	LAB TESTING RADIOLOGY 718	EBOLA COORDINATION 731	DENTAL HYGIENE 733	ORAL HEALTH 735
REVENUES COLLECTED:						
State Preventive Health	0.00	0.00	0.00	0.00	0.00	0.00
State Restricted	0.00	475.00	0.00	0.00	288,565.00	2,993.77
State Restricted Carryover	0.00	0.00	0.00	0.00	0.00	0.00
DEI	0.00	0.00	0.00	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00	0.00	0.00	0.00
Federal Grant-Direct	0.00	0.00	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	3,102.97	0.00	1,834.28	0.00	942.24
School Board Contracts	0.00	0.00	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00	0.00	0.00
Federal	0.00	0.00	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00	0.00	0.00
Title XIX	0.00	2,415.66	0.00	0.00	6,443.08	0.00
Self-pay	0.00	1.33	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	0.00	5,994.96	0.00	1,834.28	295,008.08	3,936.01
EXPENDITURES PAID:						
Salaries	60,064.56	1,541.39	5,762.54	734.73	23,613.50	622.98
Leave	23,512.22	603.23	2,255.85	154.68	4,963.14	130.90
Part-time Salaries	0.00	0.00	0.00	0.00	0.00	295.71
Fringe Benefits	36,361.09	932.96	3,489.56	444.32	14,296.14	404.28
Space Occupancy	0.00	0.00	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00	197.60	0.00
Independent Contracts	24,725.88	0.00	726.32	0.00	0.00	0.00
Travel	83.30	0.00	0.00	34.50	90.00	0.00
Office Administration	3,631.94	0.00	0.00	0.00	3,486.23	0.00
Medical Supplies	36,650.42	0.00	3,189.79	0.00	27,699.38	0.00
Other	0.00	0.00	0.00	0.00	25,972.75	1,854.19
Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	38,026.66	976.40	3,647.60	465.43	14,949.61	581.79
Allocated Clinic	141,482.62	0.00	13,573.63	0.00	0.00	0.00
Allocated Medical	50.71	1.30	4.86	0.62	19.93	0.77
Allocated Space	7,284.63	159.90	830.84	0.00	0.00	45.39
Breast Feeding Education	(182.96)	0.00	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	(243,852.26)	0.00	0.00	0.00	0.00	0.00
Allocated Prev Counsel	(3,100.31)	0.00	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	(86,992.18)	1,779.78	0.00	0.00	0.00	0.00
Allocated Prob Counsel	(37,746.32)	0.00	0.00	0.00	0.00	0.00
Lab/Radiology	0.00	0.00	(33,480.99)	0.00	0.00	0.00
TOTAL EXPENDITURES PAID	0.00	5,994.96	0.00	1,834.28	115,288.28	3,936.01
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	0.00	179,719.80	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2015

	CHAT 736	EBOLA PREPAREDNESS 737	KCCSP OUTREACH 738	SCHOOL HEALTH 740	ACCREDITATION 750
REVENUES COLLECTED:					
State Preventive Health	0.00	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00	0.00
DEI	0.00	0.00	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00	0.00
Preventive Services Block Grant	80.75	0.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00	0.00	0.00
Federal Grant-Direct	0.00	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00	0.00
Local Tax Appropriations	447.54	4,463.15	5,150.00	281.70	223.40
School Board Contracts	0.00	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00	0.00
Federal	0.00	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	528.29	4,463.15	5,150.00	281.70	223.40
EXPENDITURES PAID:					
Salaries	107.63	1,294.93	0.00	115.40	0.00
Leave	22.76	272.14	0.00	24.38	0.00
Part-time Salaries	0.00	0.00	0.00	0.00	0.00
Fringe Benefits	65.03	782.74	0.00	68.48	0.00
Space Occupancy	0.00	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00	0.00
Travel	0.00	1,292.68	0.00	0.00	0.00
Office Administration	0.00	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	5,150.00	0.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	68.29	819.57	0.00	73.35	0.00
Allocated Clinic	0.00	0.00	0.00	0.00	0.00
Allocated Medical	0.09	1.09	0.00	0.09	0.00
Allocated Space	264.49	0.00	0.00	0.00	223.40
Breast Feeding Education	0.00	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	0.00	0.00	0.00	0.00	0.00
Allocated Prev Counsel	0.00	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	0.00	0.00	0.00	0.00	0.00
Allocated Prob Counsel	0.00	0.00	0.00	0.00	0.00
Lab/Radiology	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES PAID	528.29	4,463.15	5,150.00	281.70	223.40
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2015

	PREP 756	HUMANA VITALITY 758	HANDS 760	TOBACCO PROGRAM FEDERAL 765	MCH COORDINATOR 766
REVENUES COLLECTED:					
State Preventive Health	0.00	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00	0.00
DEI	0.00	0.00	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00	15,673.73
Title X Family Planning	0.00	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00	0.00
Federal Grant	7,993.78	0.00	177,750.00	9,998.00	0.00
Federal Grant-Direct	0.00	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00	0.00
Local Tax Appropriations	8,264.34	0.00	264.63	0.00	1,316.82
School Board Contracts	0.00	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00	0.00
Federal	0.00	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	11,110.00	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	16,258.12	11,110.00	178,014.63	9,998.00	16,990.55
EXPENDITURES PAID:					
Salaries	3,087.28	1,115.13	62,906.61	0.00	6,555.16
Leave	648.96	234.57	13,222.02	0.00	1,377.69
Part-time Salaries	0.00	0.00	5,689.12	0.00	0.00
Fringe Benefits	1,869.39	676.27	38,621.33	0.00	3,967.85
Space Occupancy	0.00	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	2,263.21	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00	0.00
Travel	0.00	0.00	2,520.37	0.00	253.13
Office Administration	0.00	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00	0.00
Other	8,174.27	0.00	0.00	9,998.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	1,955.33	705.74	43,427.24	0.00	4,150.98
Allocated Clinic	0.00	0.00	0.00	0.00	0.00
Allocated Medical	2.60	0.94	57.91	0.00	5.53
Allocated Space	520.29	319.25	9,306.82	0.00	680.21
Breast Feeding Education	0.00	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	0.00	0.00	0.00	0.00	0.00
Allocated Prev Counsel	0.00	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	0.00	0.00	0.00	0.00	0.00
Allocated Prob Counsel	0.00	0.00	0.00	0.00	0.00
Lab/Radiology	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES PAID	16,258.12	3,051.90	178,014.63	9,998.00	16,990.55
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	8,058.10	0.00	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2015

	KCCSP- HB 265 770	PHEP SPECIAL PROJECTS 771	SUPER UTILIZATION 773	CHILD FATALITY PREVENTION 774
REVENUES COLLECTED:				
State Preventive Health	0.00	0.00	0.00	0.00
State Restricted	7,800.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00
DEI	0.00	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	511.39
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	0.00	12,132.28	0.00	0.00
Federal Grant-Direct	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	3,713.48	354.07	22.57
School Board Contracts	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00
Federal	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00	0.00
Other Health Departments	25.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	7,825.00	15,845.76	354.07	533.96
EXPENDITURES PAID:				
Salaries	1,157.03	3,463.99	0.00	194.78
Leave	243.27	727.86	0.00	41.05
Part-time Salaries	0.00	237.22	0.00	0.00
Fringe Benefits	700.44	2,120.64	0.00	119.14
Space Occupancy	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Independent Contracts	1,000.00	105.00	0.00	0.00
Travel	127.68	80.36	0.00	0.00
Office Administration	0.00	220.80	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00
Other	0.00	6,544.42	354.07	23.18
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	733.56	2,342.35	0.00	123.94
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	0.97	3.12	0.00	0.16
Allocated Space	415.11	0.00	0.00	31.71
Breast Feeding Education	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	0.00	0.00	0.00	0.00
Allocated Prev Counsel	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	0.00	0.00	0.00	0.00
Allocated Prob Counsel	0.00	0.00	0.00	0.00
Lab/Radiology	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES PAID	4,378.06	15,845.76	354.07	533.96
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	3,446.94	0.00	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2015

	PEDIATRIC/ ADOLESCENT 800	FAMILY PLANNING 802	MATERNITY SERVICES 803	WIC 804
REVENUES COLLECTED:				
State Preventive Health	0.00	0.00	0.00	0.00
State Restricted	0.00	256.50	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00
DEI	0.00	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	15,240.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	2,637.00	0.00	0.00	89,005.00
Federal Grant-Direct	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	95,879.40	14,149.81	7.18	36,666.30
School Board Contracts	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00
Federal	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	79,348.39	19,541.59	69.83	0.00
Self-pay	2,533.34	158.33	0.00	0.00
Insurance	10,427.40	712.25	0.00	0.00
Program Income Carryover	0.00	0.00	0.00	0.00
Interest	7,420.22	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00	0.00
Other	1,696.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	199,941.75	50,058.48	77.01	125,671.30
EXPENDITURES PAID:				
Salaries	1,408.30	31.41	0.00	9,389.08
Leave	295.92	6.71	0.00	1,973.40
Part-time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	851.23	20.14	0.00	5,683.57
Space Occupancy	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	30.36	0.00	0.00	1,049.88
Office Administration	0.00	0.00	0.00	0.00
Medical Supplies	0.00	7,879.24	0.00	297.00
Other	0.00	0.00	0.00	5,810.64
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	890.40	20.23	0.00	5,944.43
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	1.19	0.02	0.00	7.92
Allocated Space	31.71	0.00	0.00	1,318.85
Breast Feeding Education	0.00	0.00	0.00	182.96
Allocated Prev Med Visits	175,639.07	26,094.02	0.00	0.00
Allocated Prev Counsel	95.94	0.00	0.00	0.00
Allocated Prob Med Visits	8,588.80	11,383.43	70.65	45,048.44
Allocated Prob Counsel	0.00	0.00	0.00	37,746.32
Lab/Radiology	12,108.83	4,623.28	6.36	11,218.81
TOTAL EXPENDITURES PAID	199,941.75	50,058.48	77.01	125,671.30
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2015

	MCH NUTRITION 805	TUBERCULOSIS 806	SEXUALLY TRANSMITTED DISEASE 807	DIABETES VISITS 809
REVENUES COLLECTED:				
State Preventive Health	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	20,192.31
State Restricted Carryover	0.00	0.00	0.00	0.00
DEI	0.00	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00	0.00
Title V MCH Block Grant	4,831.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	0.00	1,250.00	0.00	0.00
Federal Grant-Direct	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	1,305.73	11,933.59	1,982.10	4,572.70
School Board Contracts	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00
Federal	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	920.03	4,022.72	1,782.66	0.00
Self-pay	0.00	585.93	0.00	0.00
Insurance	0.00	686.46	31.27	0.00
Program Income Carryover	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	7,056.76	18,478.70	3,796.03	24,765.01
EXPENDITURES PAID:				
Salaries	1,592.44	115.68	0.00	9,346.43
Leave	334.74	24.38	0.00	1,964.44
Part-time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	964.03	68.48	0.00	5,659.40
Space Occupancy	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	0.00	0.00	0.00	782.05
Office Administration	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	75.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	1,009.28	73.35	0.00	5,916.60
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	1.34	0.09	0.00	7.89
Allocated Space	150.56	9.25	0.00	1,013.20
Breast Feeding Education	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	0.00	785.76	315.72	0.00
Allocated Prev Counsel	3,004.37	0.00	0.00	0.00
Allocated Prob Med Visits	0.00	15,082.09	2,763.02	0.00
Allocated Prob Counsel	0.00	0.00	0.00	0.00
Lab/Radiology	0.00	2,319.62	717.29	0.00
TOTAL EXPENDITURES PAID	7,056.76	18,478.70	3,796.03	24,765.01
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2015

	ADULT VISITS 810	BREAST CERVICAL CANCER 813	HEALTHY COMMUNITIES 817	COMMUNITY BASED SERVICES 818
<u>REVENUES COLLECTED:</u>				
State Preventive Health	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00
DEI	0.00	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	0.00	1,212.00	454.40	0.00
Federal Grant-Direct	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	10,319.91	6,991.78	13.54	1,228.03
School Board Contracts	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00
Federal	0.00	0.00	0.00	0.00
Title XVIII	5,654.58	0.00	0.00	0.00
Title XIX	5,349.45	5,115.40	0.00	0.00
Self-pay	1,065.97	251.08	0.00	0.00
Insurance	9,379.84	222.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00	0.00
Other	1,302.45	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	33,072.20	13,792.26	467.94	1,228.03
<u>EXPENDITURES PAID:</u>				
Salaries	0.00	0.00	190.32	382.59
Leave	0.00	0.00	39.81	80.51
Part-time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	0.00	0.00	116.25	232.51
Space Occupancy	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Independent Contracts	0.00	1,084.00	0.00	0.00
Travel	0.00	0.00	0.00	67.24
Office Administration	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	44.09
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	0.00	0.00	121.41	242.83
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	0.00	0.00	0.15	0.32
Allocated Space	0.00	0.00	0.00	177.94
Breast Feeding Education	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	31,100.56	9,917.13	0.00	0.00
Allocated Prev Counsel	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	1,461.83	814.14	0.00	0.00
Allocated Prob Counsel	0.00	0.00	0.00	0.00
Lab/Radiology	509.81	1,976.99	0.00	0.00
TOTAL EXPENDITURES PAID	33,072.20	13,792.26	467.94	1,228.03
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2015

	BIO- TERRORISM AREA A 821	BIO- TERRORISM AREA E 823	BIO- TERRORISM AREA F 824
<u>REVENUES COLLECTED:</u>			
State Preventive Health	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00
DEI	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00
Federal Grant	25,042.00	900.53	0.00
Federal Grant-Direct	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00
Local Tax Appropriations	8,110.38	0.00	126.38
School Board Contracts	0.00	0.00	0.00
Donations	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00
Insurance	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Unrestricted Carryover	0.00	10,943.48	0.00
Other Health Departments	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	33,152.38	11,844.01	126.38
<u>EXPENDITURES PAID:</u>			
Salaries	12,244.50	4,311.27	51.45
Leave	2,573.83	906.31	10.94
Part-time Salaries	0.00	0.00	0.00
Fringe Benefits	7,413.10	2,610.70	31.07
Space Occupancy	0.00	0.00	0.00
Automotive	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00
Travel	309.03	0.00	0.00
Office Administration	717.50	0.00	0.00
Medical Supplies	0.00	0.00	0.00
Other	54.14	0.00	0.00
Capital Expenditures	0.00	0.00	0.00
Allocated Departmental	7,753.05	2,729.38	32.88
Allocated Clinic	0.00	0.00	0.00
Allocated Medical	10.33	3.64	0.04
Allocated Space	2,076.90	1,282.71	0.00
TOTAL EXPENDITURES PAID	33,152.38	11,844.01	126.38
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2015

	SPECIAL PROJECT 831	CERVICAL CANCER 835	TOBACCO 836
<u>REVENUES COLLECTED:</u>			
State Preventive Health	0.00	0.00	0.00
State Restricted	0.00	0.00	12,852.90
State Restricted Carryover	0.00	0.00	0.00
DEI	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00
Federal Grant-Direct	3,500.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00
Local Tax Appropriations	0.00	286.00	0.00
School Board Contracts	0.00	0.00	0.00
Donations	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00
Self-pay	0.00	0.00	160.00
Insurance	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00
Other	0.00	0.00	2,010.72
TOTAL REVENUES COLLECTED	3,500.00	286.00	15,023.62
<u>EXPENDITURES PAID:</u>			
Salaries	0.00	116.82	3,497.83
Leave	0.00	24.38	735.19
Part-time Salaries	0.00	0.00	2,475.49
Fringe Benefits	0.00	71.36	2,352.99
Space Occupancy	0.00	0.00	0.00
Automotive	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00
Travel	9.84	0.00	376.10
Office Administration	140.04	0.00	75.00
Medical Supplies	0.00	0.00	0.00
Other	2,101.75	0.00	356.18
Capital Expenditures	0.00	0.00	0.00
Allocated Departmental	0.00	73.35	3,781.67
Allocated Clinic	0.00	0.00	0.00
Allocated Medical	0.00	0.09	5.04
Allocated Space	0.00	0.00	890.00
TOTAL EXPENDITURES PAID	2,251.63	286.00	14,545.49
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	1,248.37	0.00	478.13

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2015

	ABSTINENCE 837	PATHWAYS 838	TOGETHER ON DIABETES 839	BREAST FEEDING 840
REVENUES COLLECTED:				
State Preventive Health	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00
DEI	0.00	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	3,926.03	0.00	0.00	31,128.73
Federal Grant-Direct	0.00	0.00	24,000.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	0.00	2,675.12
School Board Contracts	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	48.73
Federal	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	21,028.86	1,878.87
Other Health Departments	0.00	0.00	0.00	0.00
Other	0.00	1,500.00	0.00	0.00
TOTAL REVENUES COLLECTED	3,926.03	1,500.00	45,028.86	35,731.45
EXPENDITURES PAID:				
Salaries	1,013.44	0.00	7,722.07	8,656.26
Leave	212.78	0.00	1,622.97	1,819.34
Part-time Salaries	0.00	0.00	5,354.74	6,278.88
Fringe Benefits	614.69	0.00	5,181.52	5,833.17
Space Occupancy	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	409.04	0.00	740.62	1,223.30
Office Administration	0.00	0.00	286.00	180.96
Medical Supplies	0.00	0.00	0.00	0.00
Other	841.37	519.24	14,191.98	244.99
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	642.50	0.00	8,279.20	9,455.44
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	0.85	0.00	11.04	12.60
Allocated Space	82.09	0.00	1,638.72	2,026.51
TOTAL EXPENDITURES PAID	3,816.76	519.24	45,028.86	35,731.45
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	109.27	980.76	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2015

	HIV COUNSELING & TESTING <u>842</u>	SPECIAL PROJECT: HANDS <u>853</u>	CORE HEALTH ED <u>857</u>
<u>REVENUES COLLECTED:</u>			
State Preventive Health	0.00	0.00	0.00
State Restricted	232.00	41,754.00	0.00
State Restricted Carryover	0.00	0.00	0.00
DEI	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00
Federal Grant-Direct	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	18.01
School Board Contracts	0.00	0.00	0.00
Donations	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00
Title XIX	0.00	282,653.64	0.00
Self-pay	0.00	0.00	0.00
Insurance	0.00	0.00	0.00
Program Income Carryover	0.00	1,322.20	0.00
Interest	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	232.00	325,729.84	18.01
<u>EXPENDITURES PAID:</u>			
Salaries	58.40	95,451.49	0.00
Leave	12.18	20,062.62	0.00
Part-time Salaries	0.00	12,801.23	0.00
Fringe Benefits	34.52	58,996.66	0.00
Space Occupancy	0.00	0.00	0.00
Automotive	0.00	5,769.28	0.00
Independent Contracts	0.00	0.00	0.00
Travel	0.00	8,350.49	0.00
Office Administration	0.00	13,465.98	0.00
Medical Supplies	0.00	0.00	0.00
Other	0.00	22,876.11	0.00
Capital Expenditures	0.00	626.99	0.00
Allocated Departmental	37.94	68,532.99	0.00
Allocated Clinic	0.00	0.00	0.00
Allocated Medical	0.04	91.40	0.00
Allocated Space	41.00	18,704.60	18.01
TOTAL EXPENDITURES PAID	184.08	325,729.84	18.01
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	47.92	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2015

	SUPPLEMENTAL SCHOOL HEALTH 858	HEALTHY HOMES 859	HANDS ADMIN 874	FEDERAL HOME VISIT 877	EPSDT OUTREACH 883
REVENUES COLLECTED:					
State Preventive Health	0.00	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00	0.00
State - Capital Construction	0.00	0.00	0.00	0.00	0.00
DEI	0.00	0.00	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	2,719.94	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00	0.00
Federal Grant-Direct	0.00	0.00	0.00	0.00	0.00
School Board Contracts	0.00	0.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	2,325.53	2,317.82	259.98	150.12
Donations	0.00	0.00	0.00	0.00	0.00
Federal	0.00	0.00	0.00	0.00	0.00
Title XIX	12,564.00	0.00	0.00	0.00	587.68
Self-pay	0.00	1,671.94	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	12,564.00	3,997.47	5,037.76	259.98	737.80
EXPENDITURES PAID:					
Salaries	0.00	1,589.16	1,770.84	0.00	146.01
Leave	0.00	334.11	122.24	0.00	30.47
Part-time Salaries	0.00	0.00	0.00	0.00	0.00
Fringe Benefits	0.00	960.58	1,072.82	0.00	88.63
Space Occupancy	0.00	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00	0.00
Travel	0.00	78.20	951.28	0.00	0.00
Office Administration	169.00	0.00	0.00	259.98	0.00
Medical Supplies	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	0.00	1,006.75	1,120.58	0.00	93.59
Allocated Clinic	0.00	0.00	0.00	0.00	0.00
Allocated Medical	0.00	1.34	0.00	0.00	0.12
Allocated Space	0.00	27.33	0.00	0.00	378.98
TOTAL EXPENDITURES PAID	169.00	3,997.47	5,037.76	259.98	737.80
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	12,395.00	0.00	0.00	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2015

	CORE PUBLIC HEALTH 890	MEDICAID MATCH 891	MINOR RESTRICTED 892	ALLOCABLE DIRECT 895
REVENUES COLLECTED:				
State Preventive Health	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	5,075.54
State Restricted LHD LERS	0.00	0.00	0.00	99,739.66
State - Capital Construction	0.00	0.00	0.00	0.00
DEI	0.00	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	9,800.30
Title X Family Planning	0.00	0.00	0.00	1,234.17
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00	34,828.60
Federal Grant-Direct	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
School Board Contracts	0.00	0.00	0.00	0.00
Local Tax Appropriations	3,734.30	17,890.02	0.00	0.00
Donations	0.00	0.00	2,451.27	0.00
Federal	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	241.36
Self-pay	40.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	10,008.46	0.00	0.00
Interest	0.00	267.02	0.00	0.00
Other Health Departments	0.00	0.00	0.00	0.00
Other	0.00	0.00	1,111.00	0.00
TOTAL REVENUES COLLECTED	3,774.30	28,165.50	3,562.27	150,919.63
EXPENDITURES PAID:				
Salaries	1,452.23	0.00	0.00	0.00
Leave	305.53	0.00	0.00	0.00
Part-time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	878.28	0.00	0.00	99,740.00
Space Occupancy	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	0.00	0.00	0.00	0.00
Office Administration	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00
Other	0.00	28,165.50	3,562.27	0.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	910.89	0.00	0.00	0.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	1.40	0.00	0.00	0.00
Allocated Space	225.97	0.00	0.00	0.00
TOTAL EXPENDITURES PAID	3,774.30	28,165.50	3,562.27	99,740.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	51,179.63

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
TOTAL MEDICAL PROGRAMS
For the Year Ended June 30, 2015

	<u>TOTAL MEDICAL PROGRAMS</u>
REVENUES COLLECTED:	
State Preventive Health	0.00
State Restricted	380,197.02
State Restricted Carryover	0.00
State Restricted LHD KERS	99,739.66
State Restricted-Capital Construction Fund	0.00
DEI	0.00
State Core Public Health Grant	0.00
Title V MCH Block Grant	30,816.42
Title X Family Planning	16,474.17
Preventive Services Block Grant	80.75
Federal Grant	400,978.29
Federal Grant-Direct	27,500.00
Federal Restricted Carryover	0.00
Local Tax Appropriations	253,324.92
School Board Contracts	0.00
Donations	2,500.00
Title XVIII	5,654.58
Title XIX	421,055.49
Self-pay	6,467.92
Insurance	32,569.22
Program Income Carryover	1,322.20
Interest	7,687.24
Unrestricted Carryover	43,859.67
Other Health Departments	25.00
Other	7,620.17
	<u>1,737,872.72</u>
EXPENDITURES PAID:	
Salaries	332,875.66
Leave	81,927.52
Part-time Salaries	33,132.39
Fringe Benefits	304,395.36
Independent Contracts	27,641.20
Travel	18,859.45
Space Occupancy	0.00
Automotive	8,230.09
Office Administration	22,633.43
Medical Supplies	75,715.83
Other	136,914.14
Capital Expenditures	626.99
Allocated Departmental	231,716.58
Allocated Clinic	155,056.25
Allocated Medical	307.54
Allocated Space	50,176.37
	<u>1,480,208.80</u>
TOTAL EXPENDITURES PAID	1,480,208.80
EXCESS OF REVENUES COLLECTED OVER EXPENDITURES PAID	<u>257,663.92</u>

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
INDIRECT PROGRAM REPORTING AREAS
For the Year Ended June 30, 2015

	SPACE INDIRECT 897	DEPARTMENTAL ADMIN 898	CLINIC INDIRECT 899
<u>REVENUES COLLECTED:</u>			
State Preventive Health	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00
State - Capital Construction	0.00	0.00	0.00
DEI	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00
Federal Grant-Direct	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00
School Board Contracts	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	0.00
Donations	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00
Insurance	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	0.00	0.00	0.00
<u>EXPENDITURES PAID:</u>			
Salaries	0.00	112,089.17	79,534.38
Leave	0.00	0.00	25,639.78
Part-time Salaries	0.00	308.07	0.00
Fringe Benefits	0.00	67,887.79	48,148.98
Travel	0.00	2,788.99	0.00
Space Occupancy	54,772.08	0.00	0.00
Independent Contracts	0.00	0.00	0.00
Office Administration	0.00	45,423.11	54.53
Medical Supplies	0.00	0.00	603.99
Automotive	0.00	3,193.50	0.00
Other	0.00	21,263.99	1,074.59
Capital Expenditures	0.00	0.00	0.00
Distributed Departmental	0.00	(252,954.62)	0.00
Distributed Clinic	0.00	0.00	(155,056.25)
Distributed Medical	(54,772.08)	0.00	0.00
Distributed Environmental	0.00	0.00	0.00
Distributed Space	0.00	0.00	0.00
TOTAL EXPENDITURES PAID	0.00	0.00	0.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
INDIRECT PROGRAM REPORTING AREAS
For the Year Ended June 30, 2015

	MEDICAL INDIRECT 900	ENVIRONMENTAL INDIRECT 901	TOTAL INDIRECT
<u>REVENUES COLLECTED:</u>			
State Preventive Health	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00
State - Capital Construction	0.00	0.00	0.00
DEI	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00
Federal Grant-Direct	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00
School Board Contracts	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	0.00
Donations	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00
Insurance	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	0.00	0.00	0.00
<u>EXPENDITURES PAID:</u>			
Salaries	191.29	10,099.03	201,913.87
Leave	0.00	0.00	25,639.78
Part-time Salaries	0.00	0.00	308.07
Fringe Benefits	116.25	6,111.68	122,264.70
Travel	0.00	0.00	2,788.99
Space Occupancy	0.00	0.00	54,772.08
Independent Contracts	0.00	0.00	0.00
Office Administration	0.00	100.85	45,578.49
Medical Supplies	0.00	0.00	603.99
Automotive	0.00	2,253.92	5,447.42
Other	0.00	0.00	22,338.58
Capital Expenditures	0.00	0.00	0.00
Distributed Departmental	0.00	0.00	(252,954.62)
Distributed Clinic	0.00	0.00	(155,056.25)
Distributed Medical	(307.54)	0.00	(55,079.62)
Distributed Environmental	0.00	(18,565.48)	(18,565.48)
Distributed Space	0.00	0.00	0.00
TOTAL EXPENDITURES PAID	0.00	0.00	(0.00)
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	(0.00)	0.00

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

LYNETTE R. SCHINDLER, CPA, PSC

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Health
Lawrence County Health Department

We have audited, in accordance with the 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, the financial statements of the governmental activities of Lawrence County Health Department as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Lawrence County Health Department's basic financial statements, and have issued our report thereon dated October 18, 2015.

Our report disclosed that, as described in Note A to the financial statements, Lawrence County Health Department prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the Kentucky Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management, *Administrative Reference*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lawrence County Health Department's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Lawrence County Health Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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 Lawrence County Health Department's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Board of Directors
October 18, 2015

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lawrence County Health Department's financial statements are free from 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 one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2015-1.

Lawrence County Health Department's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Lawrence County Health Department's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

We also noted certain other matters that we reported to management of Lawrence County Health Department in a separate letter October 18, 2015.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lynette R. Schindler, CPA, PSC

Pikeville, Kentucky
October 18, 2015

LAWRENCE COUNTY HEALTH DEPARTMENT
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2015

1. FINANCIAL STATEMENT FINDINGS

The results of our audit disclosed one finding relating to the financial statements which is required to be reported in accordance with generally accepted governmental auditing standards.

FINDING NO. 2015-1 – COMPLIANCE – FAILURE TO HOLD REGULAR BOARD MEETINGS

CRITERIA: According to the KRS 212.230, (1)(b), boards of health are required to hold regular meetings at least once every three (3) months.

CONDITION: For FY 2015, Lawrence County Board of Health held only three board meetings.

CAUSE: According to the director, board members were unable to attend the January meeting due to inclement weather, and the meeting was never rescheduled.

EFFECT: Among their duties, boards of health are to oversee the operations of the health department and act in a general advisory capacity to the health officer on all matters relating to the local department of health. In addition, the board serves as another part of the internal control for the District Health Department and failure to meet and review current financial statements and operations creates a void in the internal controls.

RECOMMENDATION: It is very important that the board members understand how important their role as board members is and should make every effort to attend regular board meetings at least once a quarter.

RESPONSE: Management will schedule regular board meetings and will distribute the regulations regarding board meetings and members duties to the current board members.

LAWRENCE COUNTY HEALTH DEPARTMENT
AUDIT ADJUSTMENTS
For the Year Ended June 30, 2015

<u>ADJUSTMENT DESCRIPTION</u>	<u>ACCOUNT NUMBER</u>	<u>DEBIT</u>	<u>CREDIT</u>
1. Record Prior Year Interest	111004	404.22	
	171		404.22
2. Record Current Year Interest	111004	1,027.88	
	111000		760.86
	891490	267.02	
	891480		267.02
	171		267.02
3. Close State Funds	733	179,719.80	
	172733		179,719.80
	770	3,446.94	
	172770		3,446.94
	836	478.13	
	172836		478.13
	842	47.92	
	172842		47.92
4. Close Federal Funds	831	1,248.37	
	173831		1,248.37
	837	109.27	
	173837		109.27
5. Close Fees Funds	758	8,058.10	
	174758		8,058.10
	838	980.76	
	174838		980.76
	858	12,395.00	
	174858		12,395.00
6. Close Unrestricted Funds	895	51,179.63	
	171		51,179.63

LYNETTE R. SCHINDLER, CPA, PSC

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MANAGEMENT LETTER

To the Board of Health
Lawrence County Health Department

In planning and performing our audit of the financial statements of Lawrence County Health Department for the year ended June 30, 2015, we considered the Health Department's compliance with laws and regulations and the Health Department's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

During our audit we identified one issue of noncompliance with laws and regulations governing the operations of the Health Department which we identified in the Schedule of Findings and Responses as 2015-1. Boards of health are required to hold meetings at least once a quarter and the Lawrence County Board of Health only met three times during the FY 2015 year. It is very important that these board meetings are held and attended by all the board members.

We appreciate the help and cooperation we received from your staff. We hope these recommendations will improve the Health Department's operations.

This letter does not affect our report dated October 18, 2015, on the financial statements of Lawrence County Health Department.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various personnel of the Lawrence County Health Department and we will be pleased to discuss them in further detail at your convenience.

Sincerely,

Lynette R. Schindler, CPA, PSC

Pikeville, Kentucky
October 18, 2015