

CHRISTIAN COUNTY
HEALTH DEPARTMENT
HOPKINSVILLE, KENTUCKY
FINANCIAL STATEMENTS
JUNE 30, 2015

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Health
Christian County Health Department
City of Hopkinsville, Kentucky

Report on the Financial Statements

We have audited the accompanying financial statements of Christian 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 Christian 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 financial reporting provisions of the Kentucky Cabinet for Health and Family Services as described in Note 1. 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 fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinions 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 from 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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Christian County Health Department, as of June 30, 2015, and the respective changes in financial position thereof for the year then ended in accordance the financial reporting provisions of the Kentucky Cabinet for Health and Family Services as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the basis of the financial reporting provisions of the Kentucky Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management, Administrative Reference, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Christian County Health Department's basic financial statements. The supplemental information on pages 14 through 68 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The 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 is also not a required part of the basic financial statements

The supplemental information on pages 14 through 68 and the schedule of expenditures of federal awards are the responsibility of management and were 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 the 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, the information is 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 29, 2015, on our consideration of the Christian 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 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 Christian County Health Department's internal control over financial reporting and compliance.

Restriction of Use

This report is intended solely for the information and use of management, others within the organization, the Kentucky Cabinet for Health and Family Services, 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.

Thurman Campbell Group, PLC

Hopkinsville, KY
October 29, 2015

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMBINED STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 ALL FUND TYPES AND ACCOUNT GROUPS
 REGULATORY BASIS
 AS OF JUNE 30, 2015

	Governmental Fund Types		General Fixed Assets Group of Accounts	Totals (Memorandum Only)
	General Fund	Environmental Fund		
ASSETS:				
Cash and Cash Equivalents	\$ 5,346,588	\$ 7,296	\$ -	\$ 5,353,884
Land	-	-	332,509	332,509
Buildings	-	-	2,418,311	2,418,311
Vehicles	-	-	184,117	184,117
Equipment	-	-	377,495	377,495
TOTAL ASSETS	\$ 5,346,588	\$ 7,296	\$ 3,312,432	\$ 8,666,316
LIABILITIES AND FUND BALANCES:				
LIABILITIES:				
Payroll Related Withholdings	\$ 63,215	\$ -	\$ -	\$ 63,215
TOTAL LIABILITIES	63,215	-	-	63,215
FUND BALANCES:				
Restricted State Reserve	3,155	-	-	3,155
Restricted Federal Reserve	55,619	7,296	-	62,915
Restricted Fees Reserve	66,146	-	-	66,146
Restricted Construction	4,536,676	-	-	4,536,676
Unrestricted Reserve	621,777	-	-	621,777
Investment in General Fixed Assets	-	-	3,312,432	3,312,432
TOTAL FUND BALANCES	5,283,373	7,296	3,312,432	8,603,101
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,346,588	\$ 7,296	\$ 3,312,432	\$ 8,666,316

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMBINED STATEMENT OF REVENUES AND EXPENDITURES
 ALL GOVERNMENTAL FUND TYPES
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Governmental Fund Types		Totals (Memorandum Only)
	General Fund	Environmental Fund	
Revenues:			
Federal	\$ 1,139,252	\$ -	\$ 1,139,252
State	541,238	-	541,238
Local	1,098,523	-	1,098,523
Service Fees	988,509	102,358	1,090,867
Interest	52,289	-	52,289
TOTAL REVENUES	3,819,811	102,358	3,922,169
Expenditures:			
Current:			
Salaries and Leave Pay	1,565,112	-	1,565,112
Personal Services and Part Time	20,532	-	20,532
Fringe Benefits	1,008,700	-	1,008,700
Independent Contractors	35,587	-	35,587
Travel	5,739	-	5,739
Space Occupancy	111,390	-	111,390
Office Administration	155,168	-	155,168
Medical Supplies	144,624	-	144,624
Automotive	25,867	-	25,867
Other	320,891	63,315	384,206
Capital Expenditures	120,995	-	120,995
TOTAL EXPENDITURES	3,514,605	63,315	3,577,920
Excess (Deficiency) of Revenues Over Expenditures	305,206	39,043	344,249
Other Financing Sources (Uses):			
Operating Transfers In	36,133	-	36,133
Operating Transfers Out	-	(36,133)	(36,133)
Total Other Financing Sources (Uses)	36,133	(36,133)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ 341,339	\$ 2,910	\$ 344,249

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMBINED STATEMENT OF CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

General Fund

	Restricted State	Restricted Federal	Restricted Fees	Restricted Construction	Unrestricted	Environmental Fund	Totals (Memorandum Only)
\$	385	\$ 20,430	\$ 76,463	\$ 4,536,676	\$ 318,397	\$ 4,386	\$ 4,956,737
	-	-	(10,317)	-	-	-	(10,317)
Sub-Total	385	20,430	66,146	4,536,676	318,397	4,386	4,946,420
Excess (Deficiency) of Revenues over Expenditures	2,770	35,189	-	-	303,380	2,910	344,249
Fund Balances - June 30, 2015	\$ 3,155	\$ 55,619	\$ 66,146	\$ 4,536,676	\$ 621,777	\$ 7,296	\$ 5,290,669

Fund Balances -
 June 30, 2014
 Transfer to Department for Public Health
 for Overpayment in Cost Center 803

Sub-Total
 Excess (Deficiency) of Revenues
 over Expenditures

Fund Balances -
 June 30, 2015

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMBINED COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 BUDGET AND ACTUAL - GENERAL FUND
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal	\$ 1,072,025	\$ 1,139,252	\$ 67,227
State	467,621	541,238	73,617
Local	1,098,373	1,098,523	150
Service Fees	935,496	988,509	53,013
Interest	45,905	52,289	6,384
TOTAL REVENUES	3,619,420	3,819,811	200,391
Expenditures:			
Current:			
Salaries and Leave Pay	1,593,849	1,565,112	28,737
Personal Services and Part Time	8,907	20,532	(11,625)
Fringe Benefits	1,111,312	1,008,700	102,612
Independent Contractors	112,200	35,587	76,613
Travel	7,953	5,739	2,214
Space Occupancy	146,500	111,390	35,110
Office Administration	154,100	155,168	(1,068)
Medical Supplies	169,050	144,624	24,426
Automotive	25,550	25,867	(317)
Other	316,681	320,891	(4,210)
Capital Expenditures	70,000	120,995	(50,995)
TOTAL EXPENDITURES	3,716,102	3,514,605	201,497
Excess (Deficiency) of Revenues Over Expenditures	(96,682)	305,206	401,888
Other Financing Sources (Uses):			
Operating Transfers In	-	36,133	36,133
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	\$ (96,682)	\$ 341,339	\$ 438,021

CHRISTIAN COUNTY HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

Note 1: Summary of Significant Accounting Policies

Reporting Entity

The Christian County Health Department is the level of government which has oversight responsibility over all activities related to public health services within the jurisdiction of Christian County, Kentucky. The Department receives funding from local, state, and federal government sources and must comply with the commitment requirements of these funding source entities. However, the Department is not included in any other governmental "reporting entity" as defined in Section 2100, Codification of Governmental Accounting and Financial Reporting Standards because board members have decision making authority, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.

Basis of Accounting

The records of the Department are maintained and the budgetary process is based on the method of accounting prescribed by the Kentucky Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management, Administrative Reference. This basis of accounting is similar to the cash basis, with certain modifications. Revenue is recognized when the cash is received and expenditures are recognized when cash is disbursed. One exception to this is when there is a deficit balance for the year in a cost center, at which time the prescribed method of accounting is to record revenue from either unrestricted or restricted fund balance so there is no deficit. Also, close-out settlement receipts received after June 30 are credited directly to the appropriate fund balance account instead of to a revenue account. Receivables, payables, inventories, and accrued income and expenses, which may be material in amount, are not reflected in these statements. These practices differ from accounting principles generally accepted in the United States of America.

Fund Structure

The Christian County Health Department uses only one category of funds. This category is governmental funds, which focuses upon the financial position rather than the net income determination. The General Fund is the general operating fund of the Health Department. The Environmental Fund is used to account for revenues derived from environmental service fees. The amount reported as receipts in this fund is net of the state's share of service fees.

Budgets and Budgetary Accounting

The Fiscal Officer prepares an annual budget for all receipts and proposed operating disbursements. The budget must be approved by both the local board and the Kentucky Cabinet for Health and Family Services, Department for Public Health.

CHRISTIAN COUNTY HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

Note 1: Summary of Significant Accounting Policies (continued)

General Fixed Assets Group of Accounts

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. This means that only current assets and current liabilities are generally included on the balance sheets. The reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (cash receipts) and decreases (cash disbursements) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Property, plant and equipment used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on such property, plant and equipment.

Land and buildings are valued at historical cost. Vehicles and equipment acquired prior to July 1, 1989 are stated at estimated fair value as provided by management and subsequent additions are stated at cost. Donated fixed assets are valued at their estimated fair value on the date donated.

The General Fixed Assets Account Group is not a "fund". It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

Restricted Funds

The restricted fund balances consist of funds designated by the Kentucky Cabinet for Health and Family Services as carryover funds for the following fiscal year. The funds are restricted by cost center and by source. When both restricted and unrestricted are available for use, the Cabinet allows the Department to use restricted resources first, then unrestricted resources as they are needed.

Development Corporation

In September 1989, Articles of Incorporation were filed with the State of Kentucky to form the Christian County Health Department Development Corporation. The Corporation was formed with the purpose of providing appropriate structural facilities for the Christian County Health Department and other governmental activities associated with the protection of the general public and the promotion of its health and physical well being. Since the Development Corporation is, in reality, a vehicle whereby the financing and acquisition of a new Health department building could be accomplished, the assets involved have been included in these financial statements as General Fixed Assets.

Total Columns

Total columns are labeled "Memorandum Only" to indicate that they are presented only to facilitate analysis. Data in these columns are not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

CHRISTIAN COUNTY HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

Note 1: Summary of Significant Accounting Policies (continued)

Compensated Absences

The Department allows employees to accumulate unused sick leave without limitation. The maximum number of vacation hours which can be accumulated by employees is based upon number of years of service. Employees are paid for their accumulated hours of vacation leave at current rates upon retirement or separation. Employees are not entitled to be paid for accumulated sick leave; however it is added to length of service in computing retirement benefits. Compensatory time was previously earned by working beyond the normal work week up to a maximum of 200 hours accumulated. The time is reduced when the employee takes a paid leave day. The Kentucky Cabinet for Health and Family Services, Department for Public Health does not require an accrual of a liability for employee's compensation for future absences. As of June 30, 2015, the estimated amount of compensatory absences accrued at current employee pay rates were \$315,892, which consisted of \$104,015 of vacation, \$208,286 of sick leave, and \$3,591 of compensatory leave.

Indirect Cost Allocation:

Within the Department, there are two separate and distinct areas of responsibility. These responsibility areas are medical and environmental services which benefit more than one program. These charges are accumulated in the General Medical or General Environmental administration programs. These accumulated costs are then reallocated to the respective medical and environmental programs based on direct salary and fringe benefits costs. Costs that are not directly related to a specific program or to the medical or environmental responsibility areas are classified as Departmental Administration and reallocated to all programs based on direct salary and fringe benefits costs or square footage utilized in the case of space costs. Capital expenditures are not allocated. All leave time and fringe benefits recorded in the indirect cost reporting area are allocated as above but are added to the direct recorded expenses within the program to which the indirect costs are allocated.

Excess of Expenditures over Unrestricted Fund Balance:

The state allotment to the Department shall be adjusted if the department accumulates an unrestricted fund balance, as of June 30 of a fiscal year, in excess of thirty (30) percent of that year's expenditures for nonfee programs plus forty (40) percent of that year's expenditures for fee for service programs, or \$80,000, whichever is greater. The Department shall submit, to the Department of Public Health, a written plan of use for the amount of the excess. If approved, the funds shall be placed into a local restricted fund to be used solely for the purpose(s) approved. There were no excess expenditures over unrestricted fund balance for 2015.

Note 2: Retirement Plans

All full-time employees of the Department (employees working 100 hours or more per month) are required by law to participate in the Kentucky Employees Retirement System (KERS), a cost-sharing, defined benefit, multiple-employer Public Employee Retirement System (PERS), 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.

CHRISTIAN COUNTY HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

Note 2: Retirement Plans (continued)

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 years ended June 30, 2015 and 2014, grandfathered plan members were required to contribute 5.00% 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 years ended June 30, 2015 and 2014, participating employers contributed 26.79% and 23.61%, respectively, 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.

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 to their own account. Plan members contribute 5.00% of wages to their own account and 1% to the health insurance fund. The employer contribution rate is set annually by the Board based on an actuarial valuation. 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.

The Department's total current-year payroll for all of its employees amounted to \$1,672,079, of which \$1,644,855 was covered by the pension plan administered by the KERS.

The Department contributed \$672,362 for the year ended June 30, 2015, or 100% of the required contribution. The contribution was allocated \$663,934 to the KERS pension fund and \$8,428 to the KERS insurance fund. The Department's share of contributions required and paid for the years ended June 30, 2015 and 2014 were \$583,046 and \$439,803, respectively.

Pension Liabilities, Expense, Deferred Outflows of Resources and Deferred Inflows of Resources – At June 30, 2015, the Department disclosed a liability of \$8,724,000 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 Department's proportion of the net pension liability was based on a projection of the 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 Department's proportion was .097232 percent, which was equal to its proportion measured as of June 30, 2013

CHRISTIAN COUNTY HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

Note 3: Deposits and Investments

On June 30, 2015, the reported amount of the Department's deposits was \$5,353,884 and the balance per the bank was \$5,421,923. Of the bank balance, \$250,000 was covered by federal depository insurance. The remainder was covered by securities held by the pledging bank's trust department in the name of the Department.

Custodial credit risk is the risk that in the event of a bank failure, the Department's deposits may not be returned to it. The department does not have a deposit policy for custodial credit risk.

The Department's investment guidelines are determined by KRS 66.480 Investment of Public Funds. The Department's return objective is to achieve better than average savings or checking account rates offered through local banks.

Note 4: Post-Employment Health Care Benefits

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the Department provides health care benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the Federal government for this coverage. The premium is paid in full by the insured except that the Department pays the first month's premium if the employee worked at least 51% of the working days during the last month.

Note 5: Risk Management

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

Note 6: Deferred Compensation Plan

The Department offers its employees a Kentucky Public Employees deferred compensation plan created in accordance with IRC Section 457. The plan, available to all full-time employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employees or other beneficiary) solely the property and rights of the Department subject only to the claims of the Department's general creditors. Participants' rights under the plan are equal to those of general creditors of the Department in an amount equal to the fair market value of the deferred account for each participant. The Department has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Department believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

CHRISTIAN COUNTY HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

Note 7: Related Party Transactions

The Department is related through common board members with the Christian County Public Health Taxing District. The District collects the county health tax and remits a budgeted allocation to the Department throughout the fiscal year. During the fiscal year ended June 30, 2015, the District paid \$1,098,373 to the Department.

Note 8: Subsequent Events

Subsequent events were evaluated through October 29, 2015, which is the date the financial statements were available to be issued. There were no subsequent events affecting the financials, as of this date.

CHRISTIAN COUNTY HEALTH DEPARTMENT
SCHEDULE OF AUDIT ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 2015

None

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 FOOD SERVICES
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State			
State Preventive Health	\$ 35,081	\$ 41,671	\$ 6,590
State DEI	3,206	-	(3,206)
Service Fees			
Self Pay	1,000	2,924	1,924
Local			
Tax Appropriations	81,978	68,319	(13,659)
Total Revenues	121,265	112,914	(8,351)
Expenditures:			
Direct:			
Salaries and Leave Pay	44,740	48,258	3,518
Fringe Benefits	20,464	16,409	(4,055)
Travel	150	136	(14)
Office Administration	750	556	(194)
Other	1,400	696	(704)
Total Direct	67,504	66,055	(1,449)
Indirect:			
Share of Department Administration	22,179	16,026	(6,153)
Share of Environmental Administration	30,579	29,969	(610)
Share of Space Occupancy	1,007	860	(147)
Total Indirect	53,765	46,855	(6,910)
Total Expenditures	121,269	112,910	(8,359)
Excess (Deficiency) of Revenues Over Expenditures	\$ (4)	\$ 4	\$ 8

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 PUBLIC FACILITIES
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State			
State Environmental	\$ 11,213	\$ 4,629	\$ (6,584)
State Grant	-	9,893	9,893
Local			
Tax Appropriations	25,561	21,299	(4,262)
Service Fees			
Self Pay	-	600	600
Total Revenues	36,774	36,421	(353)
Expenditures:			
Direct:			
Salaries and Leave Pay	13,565	15,408	1,843
Fringe Benefits	6,205	5,238	(967)
Other	-	239	239
Total Direct	<u>19,770</u>	<u>20,885</u>	<u>1,115</u>
Indirect:			
Share of Department Administration	6,725	5,113	(1,612)
Share of Environmental Administration	9,272	9,564	292
Share of Space Occupancy	1,006	860	(146)
Total Indirect	<u>17,003</u>	<u>15,537</u>	<u>(1,466)</u>
Total Expenditures	36,773	36,422	(351)
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1</u>	<u>\$ (1)</u>	<u>\$ (2)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 GENERAL SANITATION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State			
State DEI	\$ -	\$ 3,185	\$ 3,185
State Grant	-	881.00	881.00
Local			
Tax Appropriations	44,931	37,445	(7,486)
Service Fees			
Self Pay	1,000	1,335	335
Total Revenues	45,931	42,846	(3,085)
Expenditures:			
Direct:			
Salaries and Leave Pay	16,071	17,517	1,446
Fringe Benefits	7,351	5,959	(1,392)
Travel	100	68	(32)
Office Administration	350	215	(135)
Other	2,100	1,541	(559)
Total Direct	<u>25,972</u>	<u>25,300</u>	<u>(672)</u>
Indirect:			
Share of Department Administration	7,968	5,813	(2,155)
Share of Environmental Administration	10,985	10,873	(112)
Share of Space Occupancy	1,006	860	(146)
Total Indirect	<u>19,959</u>	<u>17,546</u>	<u>(2,413)</u>
Total Expenditures	45,931	42,846	(3,085)
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 ONSITE SEWAGE
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State			
State Grant	\$ -	\$ 11,289	\$ 11,289
Service Fees			
Self Pay	29,400	32,700	3,300
Interest	7,678	7,158	(520)
	37,078	51,147	14,069
Total Revenues			
Expenditures:			
Direct:			
Salaries and Leave Pay	13,074	21,544	8,470
Fringe Benefits	5,980	7,328	1,348
Office Administration	600	16	(584)
Other	1,000	873	(127)
Total Direct	20,654	29,761	9,107
Indirect:			
Share of Department Administration	6,482	7,153	671
Share of Environmental Administration	8,937	13,373	4,436
Share of Space Occupancy	1,006	860	(146)
Total Indirect	16,425	21,386	4,961
	37,079	51,147	14,068
Total Expenditures			
Excess (Deficiency) of Revenues Over Expenditures	\$ (1)	\$ -	\$ 1

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 TANNING BEDS
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Service Fees			
Self Pay	\$ -	\$ 21	\$ 21
Total Revenues	-	21	21
Expenditures:			
Direct:			
Office Administration	-	21	21
Total Expenditures	-	21	21
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 PREVENTATIVE/PRESENTING PROBLEMS
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	501,122	462,632	(38,490)
Personal Services and Part Time	1,000	-	(1,000)
Fringe Benefits	229,518	197,528	(31,990)
Independent Contractors	1,000	111	(889)
Travel	-	2	2
Office Administration	1,900	2,424	524
Medical Supplies	19,000	12,246	(6,754)
Other	-	566	566
Total Direct	753,540	675,509	(78,031)
Indirect:			
Share of Department Administration	248,943	192,760	(56,183)
Share of Space Occupancy	92,173	78,773	(13,400)
Share of Medical Administration	72,803	58,473	(14,330)
Share of Clinic Clerical	377,664	343,303	(34,361)
Share of Preventive Medical	-	(524,273)	(524,273)
Share of Preventive Counseling	-	(6,627)	(6,627)
Share of Problem Medical	(1,545,123)	(577,029)	968,094
Share of Problem Counseling	-	(240,888)	(240,888)
Total Indirect	(753,540)	(675,508)	78,032
Total Expenditures	-	1	1
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 1	\$ 1

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 PERSONAL DENTAL SERVICES
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State			
State Restricted	\$ 25	\$ 25	\$ -
Service Fees			
Dental Services	-	2,087	2,087
Self Pay	-	5	5
	25	2,117	2,092
Total Revenues	25	2,117	2,092
Expenditures:			
Direct:			
Other	25	-	(25)
Total Direct	25	-	(25)
Indirect:			
Share of Preventive Medical	-	39	39
Share of Problem Medical	-	1,762	1,762
Share of Lab Services	-	19	19
Total Indirect	-	1,820	1,820
	25	1,820	1,795
Total Expenditures	25	1,820	1,795
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 297	\$ 297

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 RADIOLOGY/PATHOLOGY/LABORATORY
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	31,035	27,316	(3,719)
Fringe Benefits	14,196	11,663	(2,533)
Independent Contractors	14,800	7,548	(7,252)
Medical Supplies	22,000	18,662	(3,338)
Total Direct	82,031	65,189	(16,842)
Indirect:			
Share of Department Administration	15,387	11,384	(4,003)
Share of Space Occupancy	2,013	1,720	(293)
Share of Medical Administration	4,500	3,452	(1,048)
Share of Clinic Clerical	23,343	20,269	(3,074)
Share of Lab Services	(127,273)	(102,014)	25,259
Total Indirect	(82,030)	(65,189)	16,841
Total Expenditures	1	-	(1)
Excess (Deficiency) of Revenues Over Expenditures	\$ (1)	\$ -	\$ 1

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 EBOLA COORDINATION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local			
Tax Appropriations	\$ -	\$ 9,637	\$ 9,637
Total Revenues	<u>-</u>	<u>9,637</u>	<u>9,637</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	3,306	3,306
Personal Services and Part Time	-	10	10
Fringe Benefits	-	1,693	1,693
Other	-	2,465	2,465
Total Direct	<u>-</u>	<u>7,474</u>	<u>7,474</u>
Indirect:			
Share of Department Administration	-	1,660	1,660
Share of Medical Administration	-	503	503
Total Indirect	<u>-</u>	<u>2,163</u>	<u>2,163</u>
Total Expenditures	<u>-</u>	<u>9,637</u>	<u>9,637</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 HEALTHY COMMUNITY
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ 1,000	\$ -	\$ (1,000)
Local			
Tax Appropriations	-	2,971	2,971
Total Revenues	1,000	2,971	1,971
Expenditures:			
Direct:			
Salaries and Leave Pay	-	1,156	1,156
Fringe Benefits	-	594	594
Office Administration	-	469	469
Other	1,000	-	(1,000)
Total Direct	<u>1,000</u>	<u>2,219</u>	<u>1,219</u>
Indirect:			
Share of Department Administration	-	576	576
Share of Medical Administration	-	176	176
Total Indirect	<u>-</u>	<u>752</u>	<u>752</u>
Total Expenditures	1,000	2,971	1,971
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 PHEP EBOLA PREPAREDNESS
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local			
Tax Appropriations	\$ -	\$ 4,624	\$ 4,624
Total Revenues	<u>-</u>	<u>4,624</u>	<u>4,624</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	1,733	1,733
Fringe Benefits	-	886	886
Travel	-	440	440
Other	-	436	436
Total Direct	<u>-</u>	<u>3,495</u>	<u>3,495</u>
Indirect:			
Share of Department Administration	-	864	864
Share of Medical Administration	-	263	263
Total Indirect	<u>-</u>	<u>1,127</u>	<u>1,127</u>
Total Expenditures	<u>-</u>	<u>4,622</u>	<u>4,622</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 2</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 KCCSP OUTREACH/EDUCATION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local			
Tax Appropriations	\$ -	\$ 3,449	\$ 3,449
Total Revenues	<u>-</u>	<u>3,449</u>	<u>3,449</u>
Expenditures:			
Direct:			
Office Administration	-	345	345
Other	-	3,104	3,104
Total Direct	<u>-</u>	<u>3,449</u>	<u>3,449</u>
Total Expenditures	<u>-</u>	<u>3,449</u>	<u>3,449</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 MARCH WINTER STORM 2015
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local			
Tax Appropriations	\$ -	\$ 1,755	\$ 1,755
Total Revenues	-	1,755	1,755
Expenditures:			
Direct:			
Salaries and Leave Pay	-	129	129
Fringe Benefits	-	68	68
Other	-	1,475	1,475
Total Direct	-	1,672	1,672
Indirect:			
Share of Department Administration	-	64	64
Share of Medical Administration	-	19	19
Total Indirect	-	83	83
Total Expenditures	-	1,755	1,755
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 ACCREDITATION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State			
State Environmental	\$ -	\$ 15,769	\$ 15,769
Service Fees			
Interest	32,227	30,046	(2,181)
Total Revenues	32,227	45,815	13,588
Expenditures:			
Direct:			
Salaries and Leave Pay	11,762	17,974	6,212
Fringe Benefits	5,380	9,213	3,833
Travel	200	(87)	(287)
Other	5,000	4,994	(6)
Total Direct	22,342	32,094	9,752
Indirect:			
Share of Department Administration	5,831	8,987	3,156
Share of Space Occupancy	2,348	2,007	(341)
Share of Medical Administration	1,705	2,727	1,022
Total Indirect	9,884	13,721	3,837
Total Expenditures	32,226	45,815	13,589
Excess (Deficiency) of Revenues Over Expenditures	\$ 1	\$ -	\$ (1)

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 PHEP
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local			
Tax Appropriations	\$ -	\$ 267	\$ 267
Total Revenues	<u>-</u>	<u>267</u>	<u>267</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	124	124
Fringe Benefits	-	60	60
Total Direct	<u>-</u>	<u>184</u>	<u>184</u>
Indirect:			
Share of Department Administration	-	64	64
Share of Medical Administration	-	19	19
Total Indirect	<u>-</u>	<u>83</u>	<u>83</u>
Total Expenditures	<u>-</u>	<u>267</u>	<u>267</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 HUMANA VITALITY
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State			
State Environmental	\$ -	\$ 167	\$ 167
Service Fees			
Self Pay	-	27,555	27,555
Total Revenues	<u>-</u>	<u>27,722</u>	<u>27,722</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	10,500	10,500
Fringe Benefits	-	5,381	5,381
Travel	-	8	8
Medical Supplies	-	4,990	4,990
Total Direct	<u>-</u>	<u>20,879</u>	<u>20,879</u>
Indirect:			
Share of Department Administration	-	5,251	5,251
Share of Medical Administration	-	1,593	1,593
Total Indirect	<u>-</u>	<u>6,844</u>	<u>6,844</u>
Total Expenditures	<u>-</u>	<u>27,723</u>	<u>27,723</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 MCH COORDINATOR
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ 70,275	\$ 59,467	\$ (10,808)
Local			
Tax Appropriations	10,173	11,813	1,640
Total Revenues	80,448	71,280	(9,168)
Expenditures:			
Direct:			
Salaries and Leave Pay	34,226	28,262	(5,964)
Fringe Benefits	15,656	14,482	(1,174)
Office Administration	300	79	(221)
Other	8,000	9,750	1,750
Total Direct	58,182	52,573	(5,609)
Indirect:			
Share of Department Administration	16,969	14,133	(2,836)
Share of Space Occupancy	335	287	(48)
Share of Medical Administration	4,962	4,287	(675)
Total Indirect	22,266	18,707	(3,559)
Total Expenditures	80,448	71,280	(9,168)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 COMPETITIVE HOME VISITING
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal Grant	\$ 111,340	\$ 82,210	\$ (29,130)
Total Revenues	<u>111,340</u>	<u>82,210</u>	<u>(29,130)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	47,777	21,569	(26,208)
Personal Services and Part Time	-	1,120	1,120
Fringe Benefits	21,855	11,161	(10,694)
Travel	200	366	166
Office Administration	4,500	-	(4,500)
Other	6,059	-	(6,059)
Total Direct	<u>80,391</u>	<u>34,216</u>	<u>(46,175)</u>
Indirect:			
Share of Department Administration	23,687	11,425	(12,262)
Share of Medical Administration	6,927	3,465	(3,462)
Share of Space Occupancy	335	287	(48)
Total Indirect	<u>30,949</u>	<u>15,177</u>	<u>(15,772)</u>
Total Expenditures	<u>111,340</u>	<u>49,393</u>	<u>(61,947)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 32,817</u>	<u>\$ 32,817</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 COMP HV START-UP/ADMIN
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ 10,000	\$ 9,857	\$ (143)
Local			
Tax Appropriations	-	415	415
Total Revenues	10,000	10,272	272
Expenditures:			
Direct:			
Salaries and Leave Pay	2,020	3,021	1,001
Fringe Benefits	924	1,549	625
Travel	200	32	(168)
Office Administration	700	-	(700)
Other	3,856	2,843	(1,013)
Total Direct	7,700	7,445	(255)
Indirect:			
Share of Department Administration	1,001	1,509	508
Share of Medical Administration	293	458	165
Share of Space Occupancy	1,006	860	(146)
Total Indirect	2,300	2,827	527
Total Expenditures	10,000	10,272	272
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 KCCSP
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State			
State Restricted	\$ 34,750	\$ 13,180	\$ (21,570)
Local			
Tax Appropriations	30,714	6,211	(24,503)
Total Revenues	65,464	19,391	(46,073)
Expenditures:			
Direct:			
Salaries and Leave Pay	12,373	4,851	(7,522)
Fringe Benefits	5,660	2,488	(3,172)
Independent Contractors	39,000	6,002	(32,998)
Office Administration	-	895	895
Other	-	1,566	1,566
Total Direct	57,033	15,802	(41,231)
Indirect:			
Share of Department Administration	6,134	2,424	(3,710)
Share of Medical Administration	1,794	736	(1,058)
Share of Space Occupancy	503	430	(73)
Total Indirect	8,431	3,590	(4,841)
Total Expenditures	65,464	19,392	(46,072)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (1)	\$ (1)

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 PHEP SPECIAL PROJECTS
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local			
Tax Appropriations	\$ -	\$ 606	\$ 606
Total Revenues	-	606	606
Expenditures:			
Direct:			
Salaries and Leave Pay	-	239	239
Fringe Benefits	-	196	196
Total Direct	-	435	435
Indirect:			
Share of Department Administration	-	113	113
Share of Medical Administration	-	58	58
Total Indirect	-	171	171
Total Expenditures	-	606	606
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 HBE ASSISTANCE
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local			
Tax Appropriations	\$ -	\$ 2,480	\$ 2,480
Total Revenues	<u>-</u>	<u>2,480</u>	<u>2,480</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	66	66
Personal Services and Part Time	-	-	-
Fringe Benefits	-	37	37
Independent Contractors	-	-	-
Travel	-	-	-
Space Occupancy	-	-	-
Office Administration	-	45	45
Medical Supplies	-	-	-
Automotive	-	-	-
Other	-	2,290	2,290
Total Direct	<u>-</u>	<u>2,438</u>	<u>2,438</u>
Indirect:			
Share of Department Administration	-	32	32
Share of Medical Administration	-	10	10
Total Indirect	<u>-</u>	<u>42</u>	<u>42</u>
Total Expenditures	<u>-</u>	<u>2,480</u>	<u>2,480</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 CHILD FATALITY PREVENTION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ 800	\$ 55	\$ (745)
Local			
Tax Appropriations	-	27	27
Total Revenues	800	82	(718)
Expenditures:			
Direct:			
Salaries and Leave Pay	348	12	(336)
Fringe Benefits	159	7	(152)
Travel	3	-	(3)
Total Direct	510	19	(491)
Indirect:			
Share of Department Administration	173	5	(168)
Share of Medical Administration	50	1	(49)
Share of Space Occupancy	67	57	(10)
Total Indirect	290	63	(227)
Total Expenditures	800	82	(718)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 PEDIATRIC/ADOLESCENT
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ 7,472	\$7,472	\$ -
State			
State Restricted	22,043	-	(22,043)
Local			
Tax Appropriations	157,385	89,847	(67,538)
Service Fees			
Personal Health	275,557	239,711	(35,846)
Self Pay	7,000	6,080	(920)
Insurance	93,500	64,988	(28,512)
Other	1,200	-	(1,200)
	Total Revenues	408,098	(156,059)
Expenditures:			
Direct:			
Salaries and Leave Pay	-	180	180
Fringe Benefits	-	91	91
Travel	500	-	(500)
Office Administration	100	40	(60)
Medical Supplies	40,000	33,266	(6,734)
Other	500	731	231
Total Direct	41,100	34,308	(6,792)
Indirect:			
Share of Department Administration	-	91	91
Share of Medical Administration	-	27	27
Share of Preventive Medical	-	334,233	334,233
Share of Preventive Counseling	-	24	24
Share of Problem Medical	502,172	23,983	(478,189)
Share of Lab Services	20,885	15,430	(5,455)
Total Indirect	523,057	373,788	(149,269)
	Total Expenditures	408,096	(156,061)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 2	\$ 2

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 FAMILY PLANNING
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ 111,470	\$ 100,478	\$ (10,992)
State			
State Restricted	2,393	1,793	(600)
State Core Public Health Grant	20,000	-	(20,000)
Local			
Tax Appropriations	34,510	-	(34,510)
Service Fees			
Preventive	91,964	146,927	54,963
Self Pay	7,300	7,883	583
Insurance	55,000	57,458	2,458
Other	100	-	(100)
Total Revenues	322,737	314,539	(8,198)
Expenditures:			
Direct:			
Salaries and Leave Pay	2,372	598	(1,774)
Fringe Benefits	1,085	295	(790)
Independent Contractors	1,000	1,408	408
Travel	100	-	(100)
Office Administration	50	172	122
Medical Supplies	49,200	46,608	(2,592)
Other	1,400	317	(1,083)
Total Direct	55,207	49,398	(5,809)
Indirect:			
Share of Department Administration	1,176	302	(874)
Share of Space Occupancy	1,342	-	(1,342)
Share of Medical Administration	344	91	(253)
Share of Preventive Medical	-	126,829	126,829
Share of Problem Medical	239,465	63,423	(176,042)
Share of Lab Services	25,203	20,898	(4,305)
Total Indirect	267,530	211,543	(55,987)
Total Expenditures	322,737	260,941	(61,796)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 53,598	\$ 53,598

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 MATERNITY SERVICES AND ACTIVITY
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Service Fees			
Title XIX	\$ -	\$ 77	\$ 77
Program Income Carry Over	14,053	10,317	(3,736)
Total Revenues	14,053	10,394	(3,659)
Expenditures:			
Direct:			
Salaries and Leave Pay	-	138	138
Fringe Benefits	-	68	68
Independent Contractors	11,400	7,511	(3,889)
Travel	100	-	(100)
Medical Supplies	-	36	36
Other	2,300	1,346	(954)
Total Direct	13,800	9,099	(4,701)
Indirect:			
Share of Department Administration	-	69	69
Share of Space Occupancy	-	1,147	1,147
Share of Medical Administration	-	21	21
Share of Problem Medical	212	59	(153)
Share of Lab Services	41	-	(41)
Total Indirect	253	1,296	1,043
Total Expenditures	14,053	10,395	(3,658)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (1)	\$ (1)

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 WIC
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ 635,255	\$ 682,037	\$ 46,782
State			
State Grant	-	56,998	56,998
Local			
Tax Appropriations	-	49,761	49,761
Service Fees			
Self Pay	-	240	240
Interest	-	9,481	9,481
	<u>635,255</u>	<u>798,517</u>	<u>163,262</u>
Total Revenues			
Expenditures:			
Direct:			
Salaries and Leave Pay	31,136	64,151	33,015
Personal Services and Part Time	1,250	4,038	2,788
Fringe Benefits	14,606	33,254	18,648
Travel	500	137	(363)
Space Occupancy	40,200	34,169	(6,031)
Office Administration	28,600	18,758	(9,842)
Medical Supplies	-	2,000	2,000
Other	33,200	16,055	(17,145)
Total Direct	<u>149,492</u>	<u>172,562</u>	<u>23,070</u>
Indirect:			
Share of Department Administration	16,056	34,376	18,320
Share of Space Occupancy	30,188	25,799	(4,389)
Share of Medical Administration	4,696	10,428	5,732
Share of Problem Medical	405,684	283,953	(121,731)
Share of Problem Counseling	-	240,888	240,888
Share of Lab Services	29,139	30,513	1,374
Total Indirect	<u>485,763</u>	<u>625,957</u>	<u>140,194</u>
	<u>635,255</u>	<u>798,519</u>	<u>163,264</u>
Total Expenditures			
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (2)</u>	<u>\$ (2)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 NUTRITION AND PHYSICAL ACTIVITY
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ 9,047	\$ 9,047	\$ -
Local			
Tax Appropriations	6,166	2,181	(3,985)
Service Fees			
Preventive	2,415	2,016	(399)
Self Pay	100	244	144
Insurance	-	60	60
Interest	-	1	1
Total Revenues	<u>17,728</u>	<u>13,549</u>	<u>(4,179)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	1,913	2,156	243
Fringe Benefits	875	1,105	230
Travel	200	368	168
Office Administration	100	-	(100)
Other	1,400	1,510	110
Total Direct	<u>4,488</u>	<u>5,139</u>	<u>651</u>
Indirect:			
Share of Department Administration	948	1,079	131
Share of Space Occupancy	671	573	(98)
Share of Medical Administration	277	327	50
Share of Preventive Counseling	-	6,427	6,427
Share of Problem Medical	11,343	-	(11,343)
Total Indirect	<u>13,239</u>	<u>8,406</u>	<u>(4,833)</u>
Total Expenditures	<u>17,727</u>	<u>13,545</u>	<u>(4,182)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1</u>	<u>\$ 4</u>	<u>\$ 3</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 TUBERCULOSIS
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ 2,762	\$ 5,762	\$ 3,000
State			
State Core Public Health Grant	10,000	-	(10,000)
Local			
Tax Appropriations	25,369	21,112	(4,257)
Service Fees			
Preventive	6,997	12,099	5,102
Self Pay	3,000	2,937	(63)
Insurance	2,000	6,081	4,081
Other	1,500	-	(1,500)
Total Revenues	51,628	47,991	(3,637)
Expenditures:			
Direct:			
Salaries and Leave Pay	474	-	(474)
Fringe Benefits	217	-	(217)
Travel	-	573	573
Office Administration	-	10	10
Medical Supplies	2,000	4,083	2,083
Other	-	859	859
Total Direct	<u>2,691</u>	<u>5,525</u>	<u>2,834</u>
Indirect:			
Share of Department Administration	235	-	(235)
Share of Space Occupancy	1,006	860	(146)
Share of Medical Administration	69	-	(69)
Share of Preventive Medical	-	754	754
Share of Problem Medical	42,894	40,336	(2,558)
Share of Lab Services	4,733	515	(4,218)
Total Indirect	<u>48,937</u>	<u>42,465</u>	<u>(6,472)</u>
Total Expenditures	51,628	47,990	(3,638)
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 SEXUALLY TRANSMITTED DISEASES
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State			
State Preventive Health	\$ 27,019	\$ -	\$ (27,019)
Local			
Tax Appropriations	102,437	42,993	(59,444)
Service Fees			
Personal Health	36,043	67,973	31,930
Self Pay Coinsurance	1,000	656	(344)
Self Pay	11,000	4,315	(6,685)
Insurance	20,000	16,680	(3,320)
Other	200	-	(200)
Total Revenues	197,699	132,617	(65,082)
Expenditures:			
Direct:			
Salaries and Leave Pay	1,856	1,567	(289)
Fringe Benefits	849	804	(45)
Office Administration	100	100	-
Medical Supplies	1,000	-	(1,000)
Total Direct	3,805	2,471	(1,334)
Indirect:			
Share of Department Administration	920	782	(138)
Share of Space Occupancy	335	287	(48)
Share of Medical Administration	269	238	(31)
Share of Preventive Medical	-	1,001	1,001
Share of Problem Medical	164,679	105,051	(59,628)
Share of Lab Services	27,691	22,788	(4,903)
Total Indirect	193,894	130,147	(63,747)
Total Expenditures	197,699	132,618	(65,081)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (1)	\$ (1)

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 DIABETES
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State			
State Restricted	\$ 29,103	\$ 29,103	\$ -
Local			
Tax Appropriations	16,556	-	(16,556)
Service Fees			
Title XIX	2,268	6,154	3,886
Self Pay	-	364	364
Insurance	1,000	930	(70)
Total Revenues	<u>48,927</u>	<u>36,551</u>	<u>(12,376)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	7,106	3,271	(3,835)
Fringe Benefits	3,250	1,677	(1,573)
Independent Contractors	2,500	200	(2,300)
Travel	150	60	(90)
Office Administration	250	761	511
Medical Supplies	750	1,994	1,244
Other	1,900	6,772	4,872
Total Direct	<u>15,906</u>	<u>14,735</u>	<u>(1,171)</u>
Indirect:			
Share of Department Administration	3,523	1,637	(1,886)
Share of Space Occupancy	1,342	1,147	(195)
Share of Medical Administration	1,030	497	(533)
Share of Preventive Medical	-	4	4
Share of Problem Medical	22,505	11,520	(10,985)
Share of Lab Services	4,621	2,426	(2,195)
Total Indirect	<u>33,021</u>	<u>17,231</u>	<u>(15,790)</u>
Total Expenditures	<u>48,927</u>	<u>31,966</u>	<u>(16,961)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 4,585</u>	<u>\$ 4,585</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 ADULT VISITS AND FOLLOW-UP
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local			
Tax Appropriations	\$ 81,668	\$ 29,078	\$ (52,590)
Service Fees			
Title XVIII	-	8,758	8,758
Personal Health	8,092	17,653	9,561
Self Pay	10,800	13,165	2,365
Insurance	24,000	34,836	10,836
Other	10,000	-	(10,000)
Interest	-	8	8
	-	8	8
Total Revenues	134,560	103,498	(31,062)
Expenditures:			
Direct:			
Independent Contractors	2,500	1,156	(1,344)
Medical Supplies	35,000	15,749	(19,251)
Automotive	250	67	(183)
Other	1,500	859	(641)
Total Direct	39,250	17,831	(21,419)
Indirect:			
Share of Preventive Medical	-	40,289	40,289
Share of Preventive Counseling	-	175	175
Share of Problem Medical	88,694	38,428	(50,266)
Share of Lab Services	6,616	6,776	160
Total Indirect	95,310	85,668	(9,642)
Total Expenditures	134,560	103,499	(31,061)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (1)	\$ (1)

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 BREAST AND CERVICAL CANCER
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ 32,183	\$ 5,528	\$ (26,655)
Local			
Tax Appropriations	79,622	29,818	(49,804)
Service Fees			
Personal Health	6,877	10,355	3,478
Self Pay Coinsurance	100	-	(100)
Self Pay	4,000	2,739	(1,261)
Insurance	4,500	6,324	1,824
Other	7,000	-	(7,000)
Total Revenues	134,282	54,764	(79,518)
Expenditures:			
Direct:			
Salaries and Leave Pay	11,210	7,410	(3,800)
Personal Services and Part Time	-	-	-
Fringe Benefits	5,128	3,796	(1,332)
Independent Contractors	32,500	4,151	(28,349)
Travel	-	-	-
Space Occupancy	-	-	-
Office Administration	200	303	103
Medical Supplies	100	107	7
Automotive	-	-	-
Other	800	737	(63)
Total Direct	49,938	16,504	(33,434)
Indirect:			
Share of Department Administration	5,558	3,705	(1,853)
Share of Space Occupancy	1,342	1,147	(195)
Share of Medical Administration	1,625	1,123	(502)
Share of Preventive Medical	-	21,124	21,124
Share of Problem Medical	67,475	8,514	(58,961)
Share of Lab Services	8,344	2,650	(5,694)
Total Indirect	84,344	38,263	(46,081)
Total Expenditures	134,282	54,767	(79,515)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (3)	\$ (3)

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 COMMUNITY BASED SERVICES
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local			
Tax Appropriations	\$ 78,974	\$ 204,267	\$ 125,293
Service Fees			
Self Pay	-	1,230	1,230
Total Revenues	<u>78,974</u>	<u>205,497</u>	<u>126,523</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	24,594	80,717	56,123
Personal Services and Part Time	407	-	(407)
Fringe Benefits	11,368	41,364	29,996
Travel	250	103	(147)
Office Administration	600	5,023	4,423
Other	8,964	11,350	2,386
Total Direct	<u>46,183</u>	<u>138,557</u>	<u>92,374</u>
Indirect:			
Share of Department Administration	12,395	40,363	27,968
Share of Space Occupancy	16,771	14,333	(2,438)
Share of Medical Administration	3,625	12,244	8,619
Total Indirect	<u>32,791</u>	<u>66,940</u>	<u>34,149</u>
Total Expenditures	<u>78,974</u>	<u>205,497</u>	<u>126,523</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 FOCUS AREA A - READINESS
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ 45,736	\$ 32,077	\$ (13,659)
Local			
Tax Appropriations	6,735	10,254	3,519
Service Fees			
Self Pay	-	1,160	1,160
Total Revenues	52,471	43,491	(8,980)
Expenditures:			
Direct:			
Salaries and Leave Pay	21,601	10,315	(11,286)
Fringe Benefits	9,881	5,196	(4,685)
Travel	200	69	(131)
Office Administration	600	671	71
Medical Supplies	-	4,447	4,447
Automotive	1,000	1,116	116
Other	3,000	12,958	9,958
Total Direct	36,282	34,772	(1,510)
Indirect:			
Share of Department Administration	10,709	5,169	(5,540)
Share of Space Occupancy	2,348	2,007	(341)
Share of Medical Administration	3,132	1,543	(1,589)
Total Indirect	16,189	8,719	(7,470)
Total Expenditures	52,471	43,491	(8,980)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 FOCUS AREA B - SURVEILLANCE
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local			
Tax Appropriations	\$ 1,500	\$ 24,384	\$ 22,884
Total Revenues	<u>1,500</u>	<u>24,384</u>	<u>22,884</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	11,268	11,268
Fringe Benefits	-	5,772	5,772
Office Administration	500	-	(500)
Other	1,000	-	(1,000)
Total Direct	<u>1,500</u>	<u>17,040</u>	<u>15,540</u>
Indirect:			
Share of Department Administration	-	5,635	5,635
Share of Medical Administration	-	1,709	1,709
Total Indirect	<u>-</u>	<u>7,344</u>	<u>7,344</u>
Total Expenditures	<u>1,500</u>	<u>24,384</u>	<u>22,884</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 ANTHEM FOUNDATION GIFTS GRANT
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State			
Restricted	\$ -	\$ 43,804	\$ 43,804
Total Revenues	<u>-</u>	<u>43,804</u>	<u>43,804</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	1,699	1,699
Fringe Benefits	-	872	872
Office Administration	-	78	78
Other	-	1,550	1,550
Total Direct	<u>-</u>	<u>4,199</u>	<u>4,199</u>
Indirect:			
Share of Department Administration	-	851	851
Share of Medical Administration	-	258	258
Total Indirect	<u>-</u>	<u>1,109</u>	<u>1,109</u>
Total Expenditures	<u>-</u>	<u>5,308</u>	<u>5,308</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 38,496</u>	<u>\$ 38,496</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 TOBACCO
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State			
State Restricted	\$ 13,618	\$ 23,325	\$ 9,707
Local			
Tax Appropriations	5,921	102	(5,819)
Service Fees			
Self Pay	-	1,700	1,700
	<u>19,539</u>	<u>25,127</u>	<u>5,588</u>
Total Revenues			
Expenditures:			
Direct:			
Salaries and Leave Pay	4,016	6,981	2,965
Fringe Benefits	1,837	3,578	1,741
Travel	300	4	(296)
Office Administration	300	97	(203)
Other	8,500	8,199	(301)
Total Direct	<u>14,953</u>	<u>18,859</u>	<u>3,906</u>
Indirect:			
Share of Department Administration	1,991	3,490	1,499
Share of Space Occupancy	2,013	1,720	(293)
Share of Medical Administration	582	1,059	477
Total Indirect	<u>4,586</u>	<u>6,269</u>	<u>1,683</u>
	<u>19,539</u>	<u>25,128</u>	<u>5,589</u>
Total Expenditures			
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 ABSTINENCE
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ 34,685	\$ 34,133	\$ (552)
Local			
Tax Appropriations	-	45	45
Total Revenues	<u>34,685</u>	<u>34,178</u>	<u>(507)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	567	567
Fringe Benefits	-	293	293
Other	34,685	32,950	(1,735)
Total Direct	<u>34,685</u>	<u>33,810</u>	<u>(875)</u>
Share of Department Administration	-	284	284
Share of Medical Administration	-	86	86
Total Indirect	<u>-</u>	<u>370</u>	<u>370</u>
Total Expenditures	<u>34,685</u>	<u>34,180</u>	<u>(505)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (2)</u>	<u>\$ (2)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 FEDERAL DIABETES
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ -	\$ 2,000	\$ 2,000
Local			
Tax Appropriations	-	2,656	2,656
Total Revenues	-	4,656	4,656
Expenditures:			
Direct:			
Salaries and Leave Pay	-	2,042	2,042
Fringe Benefits	-	1,045	1,045
Office Administration	-	239	239
Total Direct	-	3,326	3,326
Indirect:			
Share of Department Administration	-	1,020	1,020
Share of Medical Administration	-	309	309
Total Indirect	-	1,329	1,329
Total Expenditures	-	4,655	4,655
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 1	\$ 1

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 HIV COUNSELING AND TESTING
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State			
State Restricted	\$ 5,502	\$ 5,502	\$ -
Total Revenues	5,502	5,502	-
Expenditures:			
Direct:			
Salaries and Leave Pay	2,490	723	(1,767)
Fringe Benefits	1,139	369	(770)
Other	109	-	(109)
Total Direct	3,738	1,092	(2,646)
Indirect:			
Share of Department Administration	1,234	361	(873)
Share of Space Occupancy	168	143	(25)
Share of Medical Administration	361	110	(251)
Total Indirect	1,763	614	(1,149)
Total Expenditures	5,501	1,706	(3,795)
Excess (Deficiency) of Revenues Over Expenditures	\$ 1	\$ 3,796	\$ 3,795

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 SPECIAL PROJECT HANDS
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Restricted	\$ 23,660	\$ 49,613	\$ 25,953
Local			
Donations	64,526	67,775	3,249
Service Fees			
Keis, Hands, and EPSDT	195,530	192,333	(3,197)
Total Revenues	<u>283,716</u>	<u>309,721</u>	<u>26,005</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	124,809	127,205	2,396
Personal Services and Part Time	3,125	10,535	7,410
Fringe Benefits	57,997	66,175	8,178
Travel	1,000	1,451	451
Office Administration	400	1,074	674
Automotive	700	1,921	1,221
Other	7,000	4,905	(2,095)
Total Direct	<u>195,031</u>	<u>213,266</u>	<u>18,235</u>
Indirect:			
Share of Department Administration	63,427	69,608	6,181
Share of Space Occupancy	6,708	5,733	(975)
Share of Medical Administration	18,549	21,114	2,565
Total Indirect	<u>88,684</u>	<u>96,455</u>	<u>7,771</u>
Total Expenditures	<u>283,715</u>	<u>309,721</u>	<u>26,006</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 CORE HEALTH EDUCATION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local			
Tax Appropriations	\$ -	\$ 192	\$ 192
Total Revenues	-	192	192
Expenditures:			
Direct:			
Salaries and Leave Pay	-	28	28
Fringe Benefits	-	15	15
Other	-	132	132
Total Direct	-	175	175
Indirect:			
Share of Department Administration	-	14	14
Share of Medical Administration	-	4	4
Total Indirect	-	18	18
Total Expenditures	-	193	193
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (1)	\$ (1)

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 SUPPLEMENTAL SCHOOL HEALTH
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local			
Tax Appropriations	\$ -	\$ 131	\$ 131
Service Fees			
School Services	-	(131)	(131)
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 EPSDT VERBAL NOTIFICATION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local			
Tax Appropriations	\$ 10,197	\$ 1,487	\$ (8,710)
Service Fees			
Keis, Hands and EPSDT	-	12,061	12,061
Total Revenues	10,197	13,548	3,351
Expenditures:			
Direct:			
Salaries and Leave Pay	4,540	5,995	1,455
Fringe Benefits	2,077	3,073	996
Total Direct	6,617	9,068	2,451
Indirect:			
Share of Department Administration	2,251	2,996	745
Share of Space Occupancy	671	575	(96)
Share of Medical Administration	658	909	251
Total Indirect	3,580	4,480	900
Total Expenditures	10,197	13,548	3,351
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 CORE PUBLIC HEALTH
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local			
Tax Appropriations	\$ -	\$ 760	\$ 760
Total Revenues	-	760	760
Expenditures:			
Direct:			
Salaries and Leave Pay	-	345	345
Fringe Benefits	-	179	179
Total Direct	-	524	524
Indirect:			
Share of Department Administration	-	183	183
Share of Medical Administration	-	53	53
Total Indirect	-	236	236
Total Expenditures	-	760	760
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 MEDICAID MATCH
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local			
Tax Appropriations	\$ 110,483	\$ 108,176	\$ (2,307)
Total Revenues	110,483	108,176	(2,307)
Expenditures:			
Direct:			
Other	110,483	108,176	(2,307)
Total Direct	110,483	108,176	(2,307)
Total Expenditures	110,483	108,176	(2,307)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 MINOR RESTRICTED RECEIPTS
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Service Fees			
Other	\$ -	\$ 78	\$ 78
Interest	6,000	5,594	(406)
Total Revenues	6,000	5,672	(328)
Expenditures:			
Direct:			
Medical Supplies	-	296	296
Other	6,000	3,791	(2,209)
Total Direct	6,000	4,087	(1,913)
Total Expenditures	6,000	4,087	(1,913)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 1,585	\$ 1,585

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 CAPITAL EXPENDITURES
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local			
Tax Appropriations	\$ 70,000	\$ 120,995	\$ 50,995
Total Revenues	<u>70,000</u>	<u>120,995</u>	<u>50,995</u>
Expenditures:			
Direct:			
Capital Expenditures	70,000	120,995	50,995
Total Direct	<u>70,000</u>	<u>120,995</u>	<u>50,995</u>
Total Expenditures	<u>70,000</u>	<u>120,995</u>	<u>50,995</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 ALLOCABLE LEAVE TIME AND FRINGE BENEFITS
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grants			
Title V MCH Block Grant	\$ -	\$ 28,712	\$ 28,712
Title X Family Planning	-	8,058	8,058
Department for Public Health	-	72,359	72,359
State			
State Restricted	-	16,339	16,339
State Preventive Health	230,008	230,008	-
Local			
Tax Appropriations	52,967	105,255	52,288
Service Fees			
Title XIX	-	965	965
	Total Revenues	461,696	178,721
Expenditures:			
Direct:			
Salaries and Leave Pay	-	276,114	276,114
Fringe Benefits	379,656	1,008,700	629,044
Other	-	316	316
Total Direct	379,656	1,285,130	905,474
Indirect:			
Distributed Departmental Administration	-	(54,919)	(54,919)
Distributed Environmental Administration	-	(38,606)	(38,606)
Distributed Clinic Clerical Administration	-	(157,407)	(157,407)
Distributed Medical Administration	-	(25,182)	(25,182)
Distributed Fringes	-	(753,488)	(753,488)
Total Indirect	-	(1,029,602)	(1,029,602)
	Total Expenditures	255,528	(124,128)
Excess (Deficiency) of Revenues Over Expenditures	\$ (96,681)	\$ 206,168	\$ 302,849

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 GENERAL SPACE ADMINISTRATION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	42,136	41,757	(379)
Fringe Benefits	19,274	24,350	5,076
Space Occupancy	106,300	77,221	(29,079)
Total Direct	167,710	143,328	(24,382)
Indirect:			
Share of Space Occupancy	(167,710)	(143,327)	24,383
Total Indirect	(167,710)	(143,327)	24,383
Total Expenditures	-	1	1
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (1)	\$ (1)

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 GENERAL DEPARTMENTAL ADMINISTRATION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	228,007	175,021	(52,986)
Personal Services and Part Time	-	78	78
Fringe Benefits	104,297	102,059	(2,238)
Travel	3,000	1,287	(1,713)
Office Administration	65,500	93,246	27,746
Automotive	18,600	18,516	(84)
Other	62,500	67,165	4,665
Total Direct	481,904	457,372	(24,532)
Indirect:			
Share of Department Administration	(481,904)	(457,373)	24,531
Total Indirect	(481,904)	(457,373)	24,531
Total Expenditures	-	(1)	(1)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 1	\$ 1

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 GENERAL CLINIC ADMINISTRATION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	238,417	224,290	(14,127)
Personal Services and Part Time	3,125	4,751	1,626
Fringe Benefits	109,965	101,365	(8,600)
Independent Contractors	7,500	7,500	-
Travel	500	17	(483)
Office Administration	41,500	25,625	(15,875)
Other	-	24	24
Total Direct	401,007	363,572	(37,435)
Indirect:			
Share of Clinic Clerical	(401,007)	(363,572)	37,435
Total Indirect	(401,007)	(363,572)	37,435
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 GENERAL MEDICAL ADMINISTRATION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	85,598	76,210	(9,388)
Fringe Benefits	39,155	44,439	5,284
Travel	300	675	375
Office Administration	200	-	(200)
Medical Supplies	-	140	140
Other	3,000	6,930	3,930
Total Direct	128,253	128,394	141
Indirect:			
Share of Medical Administration	(128,253)	(128,393)	(140)
Total Indirect	(128,253)	(128,393)	(140)
Total Expenditures	-	1	1
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (1)	\$ (1)

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 GENERAL ENVIRONMENTAL ADMINISTRATION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Actual Over (Under) Budget
Revenues:			.
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	33,465	34,861	1,396
Fringe Benefits	15,308	20,314	5,006
Travel	-	30	30
Office Administration	6,000	3,906	(2,094)
Automotive	5,000	4,247	(753)
Other	-	421	421
Total Direct	59,773	63,779	4,006
Indirect:			
Share of Enviromental Administration	(59,773)	(63,779)	(4,006)
Total Indirect	(59,773)	(63,779)	(4,006)
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY
HEALTH DEPARTMENT

HOPKINSVILLE, KENTUCKY

SUPPLEMENTAL SCHEDULES
JUNE 30, 2015

**CHRISTIAN COUNTY HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

	CFDA #	Pass-Through Grantor Number	Program or Award Amount	Receipts	Disbursements
US Department for Health and Human Services:					
Passed-through Kentucky Cabinet for Health and Family Services -					
Department for Public Health - Division of Administration and Financial Management:					
Public Health Emergency Preparedness	93.074	02140014	\$ 49,835	\$ 36,177	\$ 32,077
Project grants and cooperative agreements for tuberculosis control programs	93.116	01060015	5,762	5,762	5,762
Family planning	93.217	01150014/0115000L15	108,536	108,536	83,397
Abstinence education program	93.235	01270015	34,685	34,133	34,133
Immunization grants	93.268	01050013/0105000L14	7,472	7,472	7,472
Centers for disease control and prevention	93.283	0111000L14	34,101	11,710	5,528
Arthritis - State public health approaches	93.945	0242070L15	2,000	2,000	2,000
Maternal, infant, and early childhood home visiting program	93.505	0132000L13	120,162	99,857	59,250
Health Benefits Exchange	93.525	05600113	263	263	-
Maternal and child health services - Block grants to the states	93.994	01120013/01120014	108,834	97,280	68,568
Total US Department for Health and Human Resources			472,650	403,190	298,187
US Department of Agriculture:					
Passed-through Kentucky Cabinet for Health and Family Services -					
Department for Public Health - Division of Administration and Financial Management:					
* Special supplemental nutrition program for women, infants and children	10.557	01160014/01160015	736,062	736,062	682,037
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$ 1,208,712	\$ 1,139,252	\$ 980,224

* Major program

See Notes to Schedule of Expenditures of Federal Awards

CHRISTIAN COUNTY HEALTH DEPARTMENT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2015

Note A: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of the Christian County Health Department. The information in this schedule is presented in accordance with the requirements of *OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations."*

Note B: Summary of Significant Accounting Policies

1. Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following cost principles contained in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, wherein certain types of expenditures are not allowed or are limited as to reimbursement.



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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 Members of the Board of Health
Christian County Health Department
Hopkinsville, Kentucky

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 Christian County Health Department, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Christian County Health Department's basic financial statements, and have issued our report thereon dated October 29, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Christian 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 Christian County Health Department's internal control. Accordingly, we do not express an opinion on the effectiveness of Christian County Health Department'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 the entity'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.

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 Christian 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

Thurman Campbell Group, PLC

Hopkinsville, KY
October 29, 2015



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Members of the Board of Health
Christian County Health Department
Hopkinsville, Kentucky

Report on Compliance for Each Major Federal Program

We have audited Christian County Health Department's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Christian County Health Department's major federal programs for the year ended June 30, 2015. Christian County Health Department's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Christian County Health Department's major federal programs based on our audit of the types of compliance requirements referred to above. 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 Christian County Health Department's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Christian County Health Department's compliance.

Opinion on Each Major Federal Program

In our opinion, Christian County Health Department complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control over Compliance

Management of Christian County Health Department is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Christian County Health Department's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal

program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 Christian County Health 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Thurman Campbell Group, PLC

Hopkinsville, KY
October 29, 2015

CHRISTIAN COUNTY HEALTH DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2015

I. Summary of Auditor's Results

- A. The auditor's report expresses an unmodified opinion on the financial statements of the Christian County Health Department.
- B. No significant deficiencies were reported in the 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.
- C. No instances of noncompliance material to the financial statements of the Christian County Health Department were disclosed during the audit.
- D. No significant deficiencies in internal control over the major federal award program were disclosed during the audit.
- E. The auditor's report on compliance for the major federal award program for the Christian County Health Department expresses an unmodified opinion on the major federal program.
- F. There were no audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
- G. The program tested as a major program included the WIC program, CFDA number 10.557.
- H. The threshold for distinguishing Types A and B programs was \$300,000.
- I. Christian County Health Department was determined to be a low-risk auditee.

II. Findings-Financial Statement Audit:

There were no findings in the current year that met the criteria for reporting in this schedule.

III. Findings-Major Award Federal Program Audit:

There were no findings in the current year that met the criteria for reporting in this schedule.

CHRISTIAN COUNTY HEALTH DEPARTMENT
SCHEDULE OF PRIOR YEAR FINDINGS
JUNE 30, 2015

I. Findings-Financial Statement Audit:

There were no findings in the prior year that met the criteria for reporting in this schedule.

II. Findings-Major Award Federal Program Audit:

There were no findings in the prior year that met the criteria for reporting in this schedule.