

**LAWRENCE COUNTY HEALTH DEPARTMENT**

**AUDITED FINANCIAL STATEMENTS**

**June 30, 2016**

**PREPARED BY:**

***LYNETTE R. SCHINDLER, CPA, PSC***

**130 Scott Ave.**

**Pikeville, Kentucky 41501**

**LAWRENCE COUNTY HEALTH DEPARTMENT**  
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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, 2016, 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 financial reporting provisions of the *Administrative Reference* established by the Commonwealth of Kentucky, Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management as described on Note A. 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.

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

As described in Note A, the financial statements are prepared by the Health Department, on the basis of the financial reporting provisions of the *Administrative Reference*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Commonwealth of Kentucky. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Lawrence County Health Department as of June 30, 2016, and the respective changes in financial position for the year then ended.

### **Opinion on Regulatory Basis of Accounting**

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, 2016, and the respective changes in financial position – cash basis, thereof for the year then ended in accordance with the financial reporting provisions of the *Administrative Reference* as described in Note A and the respective budgetary comparison.

### **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.

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 20, 2016, 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 20, 2016

**LAWRENCE COUNTY HEALTH DEPARTMENT**  
**STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE - CASH BASIS**  
 June 30, 2016

ASSETS

Cash - Local Bank Account	\$ 442,198.00
Petty Cash	300.00
Time Deposits	194,490.00

TOTAL ASSETS \$ 636,988.00

LIABILITIES

DPH Adm Payable	\$ 4,029.00
Payroll Liabilities	<u>232.00</u>

TOTAL LIABILITIES 4,261.00

FUND BALANCE

Restricted Fund Balance - Federal 725	8,208.00
Restricted Fund Balance - Federal 726	20.00
Restricted Fund Balance - Federal 731	36.00
Restricted Fund Balance - Federal 760	44,633.00
Restricted Fund Balance - Federal 803	76.00
Restricted Fund Balance - Federal 826	4,088.00
Restricted Fund Balance - Federal 831	5,563.00
Restricted Fund Balance - Federal 837	109.00
Restricted Fund Balance - Federal 839	75.00
Restricted Fund Balance - State 733	100,842.00
Restricted Fund Balance - State 754	53.00
Restricted Fund Balance - State 761	486.00
Restricted Fund Balance - State 762	4,003.00
Restricted Fund Balance - State 770	12,615.00
Restricted Fund Balance - State 842	48.00
Restricted Fund Balance - Fees 758	13,371.00
Restricted Fund Balance - Fees 838	1,252.00
Restricted Fund Balance - Fees 892	49.00
Unrestricted Fund Balance HANDS Vehicle	6,760.00
Unrestricted Fund Balance	<u>430,440.00</u>

TOTAL FUND BALANCE 632,727.00

TOTAL LIABILITIES AND FUND BALANCE \$ 636,988.00

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**

For the Year Ended June 30, 2016

**REVENUES COLLECTED:**

State - Restricted Funds	\$ 102,529.00
State - Environmental	11,380.00
State Restricted Carryover	81,771.00
State Restricted LHD KERS	119,272.00
DEI	1,282.00
State Core Public Health Grant	17,956.00
Title V Block Grant	23,029.00
Title X Family Planning	7,907.00
Preventive Services Block Grant	9,478.00
Federal Grant-State Account	503,965.00
Federal Grant-Direct	21,000.00
Federal Restricted Carryover	3,109.00
Local Tax Appropriations	262,618.00
School Board Contracts	0.00
Donations	500.00
Title XVIII	239.00
Title XIX	407,839.00
Self-Pay	19,487.00
Insurance	27,525.00
Program Income Carryover	6,956.00
Interest	561.00
Unrestricted Carryover	193,731.00
Other	28,662.00
	<hr/>
<b>TOTAL REVENUES COLLECTED</b>	<b>1,850,796.00</b>

**EXPENDITURES PAID:**

Salaries	666,194.00
Leave	120,003.00
Part-time Salaries	34,075.00
Fringe Benefits	525,929.00
Independent Contracts	37,321.00
Travel	26,213.00
Space Occupancy	73,630.00
Office Administration	65,651.00
Automotive	15,794.00
Medical Supplies	33,611.00
Other	143,719.00
Capital Expenditures	0.00
	<hr/>
<b>TOTAL EXPENDITURES PAID</b>	<b>1,742,140.00</b>

<b>EXCESS OF REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>\$ 108,656.00</b>
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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**  
**BUDGET TO ACTUAL**  
For the Year Ended June 30, 2016

	ORIGINAL HEALTH DEPT. BUDGET	FINAL HEALTH DEPT. BUDGET	TOTAL HEALTH DEPT. ACTUAL	VARIANCE OVER/(UNDER) FINAL BUDGET
<b>REVENUES COLLECTED:</b>				
State - Restricted Funds	242,388.00	242,388.00	102,529.00	(139,859.00)
State Environmental	10,080.00	10,080.00	11,380.00	1,300.00
State Restricted Carryover	0.00	0.00	81,771.00	81,771.00
State Restricted LHD KERS	105,097.00	119,272.00	119,272.00	0.00
DEI	1,282.00	1,282.00	1,282.00	0.00
State Core Public Health Grant	17,956.00	17,956.00	17,956.00	0.00
Title V Block Grant	25,569.00	25,569.00	23,029.00	(2,540.00)
Title X Family Planning	15,389.00	15,389.00	7,907.00	(7,482.00)
Preventive Services Block Grant	10,000.00	10,000.00	9,478.00	(522.00)
Federal Grant	330,114.00	343,614.00	503,965.00	160,351.00
Federal Grant-Direct	29,500.00	16,000.00	21,000.00	5,000.00
Federal Restricted Carryover	0.00	0.00	3,109.00	3,109.00
Local Tax Appropriations	350,000.00	350,000.00	262,618.00	(87,382.00)
School Board Contracts	0.00	0.00	0.00	0.00
Donations	0.00	0.00	500.00	500.00
Title XVIII	5,700.00	5,700.00	239.00	(5,461.00)
Title XIX	427,681.00	427,681.00	407,839.00	(19,842.00)
Self-Pay	25,370.00	25,370.00	19,487.00	(5,883.00)
Insurance	21,723.00	21,723.00	27,525.00	5,802.00
Program Income Carryover	0.00	0.00	6,956.00	6,956.00
Interest	0.00	0.00	561.00	561.00
Other	2,200.00	2,200.00	28,662.00	26,462.00
Unrestricted Carryover	10,387.00	10,387.00	193,731.00	183,344.00
<b>TOTAL REVENUES COLLECTED</b>	<b>1,630,436.00</b>	<b>1,644,611.00</b>	<b>1,850,796.00</b>	<b>206,185.00</b>
<b>EXPENDITURES PAID:</b>				
Salaries	738,436.00	738,436.00	666,194.00	(72,242.00)
Leave	0.00	0.00	120,003.00	120,003.00
Part-time Salaries	14,882.00	14,882.00	34,075.00	19,193.00
Fringe Benefits	496,443.00	510,619.00	525,929.00	15,310.00
Independent Contracts	53,175.00	53,175.00	37,321.00	(15,854.00)
Travel	18,225.00	18,225.00	26,213.00	7,988.00
Space Occupancy	47,500.00	47,500.00	73,630.00	26,130.00
Office Administration	54,580.00	54,580.00	65,651.00	11,071.00
Automotive	13,969.00	13,969.00	15,794.00	1,825.00
Medical Supplies	58,700.00	58,700.00	33,611.00	(25,089.00)
Other	108,268.00	108,268.00	143,719.00	35,451.00
Capital Expenditures	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES PAID</b>	<b>1,604,178.00</b>	<b>1,618,354.00</b>	<b>1,742,140.00</b>	<b>123,786.00</b>
<b>EXCESS OF REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>26,258.00</b>	<b>26,257.00</b>	<b>108,656.00</b>	<b>82,399.00</b>

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, 2016

	<u>UNRESTRICTED FUND BALANCE</u>	<u>RESTRICTED FUND BALANCE</u>	<u>TOTAL</u>
Fund Balance, June 30, 2015 per prior year audited financial statements	543,948.00	265,690.00	809,638.00
Transfer state restricted funds to current operations		(81,771.00)	(81,771.00)
Transfer federal restricted funds to current operations		(3,109.00)	(3,109.00)
Transfer restricted fee funds to current operations		(6,956.00)	(6,956.00)
Transfer unrestricted funds to current operations	(193,731.00)		(193,731.00)
Transfer restricted state funds to unrestricted funds	4,048.00	(4,048.00)	
Transfer restricted fee funds to unrestricted funds	14,667.00	(14,667.00)	
Excess 2015-16 revenues over expenditures - federal restricted funds		13,710.00	13,710.00
Excess 2015-16 revenues over expenditures - state restricted funds		21,375.00	21,375.00
Excess 2015-16 revenues over expenditures - fee restricted funds		5,303.00	5,303.00
Excess 2015-16 revenues over expenditures - unrestricted funds	<u>68,268.00</u>		<u>68,268.00</u>
Fund Balance, June 30, 2016	<u><u>437,200.00</u></u>	<u><u>195,527.00</u></u>	<u><u>632,727.00</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, 2016

**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 regulatory 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*, sets 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, 2016**

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 Bank and has a balance of \$442,198. The health department's investments are in two certificates of deposit, renewable in seven and nine months at Inez Deposit Bank and Community Trust Bank with balances of \$86,774 and \$107,716, respectively. Lawrence County Health Department has \$1,359,851 book value and \$1,383,779 market value in additional collateral pledged to secure amounts over the \$250,000 F.D.I.C. limit at Inez Deposit Bank.

**Note D – Fund Balance**

Amounts in the restricted fund balances are restricted to the programs which generated the excess revenues. These amounts will be carried forward to the next fiscal year, paid back to the state or federal government, or transferred to the unrestricted fund balance. During FY 2016, \$81,771 of restricted state funds, \$3,109 of federal restricted funds and \$6,956 of restricted fee funds were transferred to current operations. In FY 2016, \$4,048 of state restricted funds and \$14,668 of restricted fee funds were transferred to the unrestricted fund balance. Amounts in the unrestricted fund balance can be used in any program where additional funds are needed. During FY 2016, there were \$193,731 in unrestricted funds transferred to current operations.

**LAWRENCE COUNTY HEALTH DEPARTMENT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

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

Total Revenue Collected:	\$ 1,850,796.00
Less Carryover:	
State Restricted Carryover	(81,771.00)
Federal Restricted Carryover	(3,109.00)
Restricted Fees Carryover	(6,956.00)
Unrestricted Carryover	<u>(193,731.00)</u>
Revenue from Current Operations:	1,565,229.00
Less Expenditure Paid:	<u>(1,742,140.00)</u>
Revenue Collected from Current Operations Over (Under) Expenditures Paid – Cash Basis	<u>\$ (176,911.00)</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, 2016, 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, 2016, 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, 2016**

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 2016, full-time employees of Lawrence County Health Department contributed \$41,577 to the Kentucky Retirement System. The contribution was allocated \$39,135 to the KERS pension fund and \$ 2,442 to the KERS insurance fund. The Health Department contributed \$303,442 in matching payments to the Kentucky Employees Retirement System, based on a KERS covered payroll of \$782,673 and a total payroll of \$820,272.

*Pension Liabilities, Expense, Deferred Outflows and Deferred Inflows of Resources* – At June 30, 2016, the Health Department had an unreported liability of \$4,227,002 or its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, 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, 2015, the Health Department's proportion was .042136 percent, which was equal to its proportion measured as of June 30, 2014.

**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 2016, the Lawrence County Health Department received \$262,618 of local tax appropriations from the Public Health Taxing District. As of June 30, 2016, the Lawrence County Public Health Taxing District has \$902,623 in cash that is available to the Lawrence County Health Department.

**LAWRENCE COUNTY HEALTH DEPARTMENT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2016**

**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 last quarter of FY 2016. 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 20, 2016, which is the date the financial statements were available to be issued.

**LAWRENCE COUNTY HEALTH DEPARTMENT**  
**STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS**  
**"500" ENVIRONMENTAL PROGRAM REPORTING AREAS**  
For the Year Ended June 30, 2016

	FOOD 500	PUBLIC FACILITIES 520	GENERAL SANITATION 540	ON SITE 560	DISASTER FLOOD 590	TOTAL ENVIRON- MENTAL
<b>REVENUES COLLECTED:</b>						
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	11,380.00	0.00	0.00	0.00	0.00	11,380.00
DEI	1,282.00	0.00	0.00	0.00	0.00	1,282.00
State Core Public Health Grant	17,956.00	0.00	0.00	0.00	0.00	17,956.00
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-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	7,424.00	5,239.00	5,530.00	56,247.00	447.00	74,887.00
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	200.00	590.00	60.00	14,601.00	0.00	15,451.00
Interest	308.00	0.00	0.00	0.00	0.00	308.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>38,550.00</b>	<b>5,829.00</b>	<b>5,590.00</b>	<b>70,848.00</b>	<b>447.00</b>	<b>121,264.00</b>
<b>EXPENDITURES PAID:</b>						
Salaries	8,739.00	1,813.00	1,721.00	21,554.00	147.00	33,974.00
Leave	2,427.00	504.00	478.00	5,986.00	41.00	9,436.00
Part-time Salaries	4,351.00	37.00	22.00	0.00	0.00	4,410.00
Fringe Benefits	5,705.00	1,101.00	1,043.00	13,051.00	89.00	20,989.00
Independent Contracts	0.00	0.00	0.00	0.00	0.00	0.00
Travel	120.00	0.00	0.00	0.00	0.00	120.00
Office Administration	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	122.00	150.00	0.00	272.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	7,894.00	1,115.00	1,053.00	12,997.00	89.00	23,148.00
Allocated Environmental	7,258.00	1,026.00	967.00	11,950.00	81.00	21,282.00
Allocated Space	2,056.00	233.00	184.00	5,160.00	0.00	7,633.00
<b>TOTAL EXPENDITURES PAID</b>	<b>38,550.00</b>	<b>5,829.00</b>	<b>5,590.00</b>	<b>70,848.00</b>	<b>447.00</b>	<b>121,264.00</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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, 2016

	PREVENTIVE PRESENTING PROBLEMS 700	DENTAL 712	LAB TESTING RADIOLOGY 718	KWSCP PINK CO. OUTREACH 725	DENTAL HYGIENE 733
<b>REVENUES COLLECTED:</b>					
State Restricted	0.00	475.00	0.00	0.00	223.00
State Restricted Carryover	0.00	0.00	0.00	0.00	78,878.00
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	0.00	10,000.00	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	0.00	3,954.00	0.00	0.00	0.00
School Board Contracts	0.00	0.00	0.00	0.00	0.00
Donations	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	1,383.00	0.00	0.00	57,984.00
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	30.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	1,250.00
<b>TOTAL REVENUES COLLECTED</b>	<b>0.00</b>	<b>5,842.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>138,335.00</b>
<b>EXPENDITURES PAID:</b>					
Salaries	61,383.00	1,203.00	4,363.00	489.00	49,294.00
Leave	21,555.00	423.00	1,532.00	89.00	8,945.00
Part-time Salaries	191.00	0.00	0.00	0.00	433.00
Fringe Benefits	37,190.00	730.00	2,642.00	295.00	29,890.00
Space Occupancy	0.00	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00	1,602.00
Independent Contracts	32,518.00	0.00	788.00	0.00	0.00
Travel	0.00	0.00	0.00	0.00	2,316.00
Office Administration	3,170.00	0.00	0.00	0.00	1,546.00
Medical Supplies	18,224.00	0.00	4,267.00	0.00	2,346.00
Other	0.00	0.00	0.00	624.00	305.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	37,132.00	726.00	2,632.00	294.00	29,990.00
Allocated Clinic	158,325.00	0.00	11,219.00	0.00	0.00
Allocated Medical	96.00	2.00	7.00	1.00	77.00
Allocated Space	12,443.00	282.00	1,301.00	0.00	11,591.00
Breast Feeding Education	(51.00)	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	(226,578.00)	0.00	0.00	0.00	0.00
Allocated Prev Counsel	(3,153.00)	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	(118,434.00)	2,476.00	0.00	0.00	0.00
Allocated Prob Counsel	(34,011.00)	0.00	0.00	0.00	0.00
Lab/Radiology	0.00	0.00	(28,751.00)	0.00	0.00
<b>TOTAL EXPENDITURES PAID</b>	<b>0.00</b>	<b>5,842.00</b>	<b>0.00</b>	<b>1,792.00</b>	<b>138,335.00</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,208.00</b>	<b>0.00</b>

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, 2016

	ORAL HEALTH 735	CHAT 736	EBOLA PREPAREDNESS 737	KCCSP OUTREACH 738	JONAS WINTER STORM 745
<b>REVENUES COLLECTED:</b>					
State Restricted	0.00	0.00	0.00	1,743.00	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	0.00	9,478.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	5,567.00	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	400.00	3,440.00	4,079.00	495.00	213.00
School Board Contracts	0.00	0.00	0.00	0.00	0.00
Donations	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	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>400.00</b>	<b>12,918.00</b>	<b>9,646.00</b>	<b>2,238.00</b>	<b>213.00</b>
<b>EXPENDITURES PAID:</b>					
Salaries	0.00	5,196.00	2,205.00	471.00	90.00
Leave	0.00	943.00	400.00	85.00	16.00
Part-time Salaries	0.00	0.00	0.00	0.00	0.00
Fringe Benefits	0.00	3,147.00	1,336.00	286.00	53.00
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	465.00	419.00	287.00	0.00
Office Administration	0.00	0.00	1,133.00	0.00	0.00
Medical Supplies	0.00	0.00	2,159.00	0.00	0.00
Other	400.00	0.00	661.00	825.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	0.00	3,135.00	1,330.00	283.00	54.00
Allocated Clinic	0.00	0.00	0.00	0.00	0.00
Allocated Medical	0.00	8.00	3.00	1.00	0.00
Allocated Space	0.00	24.00	0.00	0.00	0.00
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
<b>TOTAL EXPENDITURES PAID</b>	<b>400.00</b>	<b>12,918.00</b>	<b>9,646.00</b>	<b>2,238.00</b>	<b>213.00</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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, 2016

	HANDS GF START-UP 754	PREP 756	HUMANA VITALITY 758	REGIONAL PREPAREDNESS 759
<b>REVENUES COLLECTED:</b>				
State Restricted	8,919.00	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	11,046.00	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	0.00	1,165.00	0.00	632.00
School Board Contracts	0.00	0.00	0.00	0.00
Donations	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	8,525.00	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	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>8,919.00</b>	<b>12,211.00</b>	<b>8,525.00</b>	<b>632.00</b>
<b>EXPENDITURES PAID:</b>				
Salaries	3,315.00	3,462.00	1,427.00	0.00
Leave	602.00	628.00	259.00	0.00
Part-time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	2,009.00	2,098.00	864.00	0.00
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	936.00	0.00	0.00	0.00
Office Administration	0.00	44.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00
Other	0.00	3,315.00	0.00	632.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	1,999.00	2,088.00	861.00	0.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	5.00	5.00	2.00	0.00
Allocated Space	0.00	571.00	129.00	0.00
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
<b>TOTAL EXPENDITURES PAID</b>	<b>8,866.00</b>	<b>12,211.00</b>	<b>3,542.00</b>	<b>632.00</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>53.00</b>	<b>0.00</b>	<b>4,983.00</b>	<b>0.00</b>

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, 2016

	HANDS 760	ORAL HEALTH 761	SMILING SCHOOLS 762	PROGRAM FEDERAL 765
<b>REVENUES COLLECTED:</b>				
State Restricted	0.00	10,000.00	7,530.00	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	222,220.00	0.00	0.00	11,353.00
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	0.00	0.00	3,610.00
School Board Contracts	0.00	0.00	0.00	0.00
Donations	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	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>222,220.00</b>	<b>10,000.00</b>	<b>7,530.00</b>	<b>14,963.00</b>
<b>EXPENDITURES PAID:</b>				
Salaries	81,262.00	0.00	1,286.00	0.00
Leave	14,745.00	0.00	233.00	0.00
Part-time Salaries	3,870.00	0.00	0.00	0.00
Fringe Benefits	49,577.00	0.00	779.00	0.00
Space Occupancy	0.00	0.00	0.00	0.00
Automotive	2,569.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	2,010.00	0.00	58.00	0.00
Office Administration	0.00	0.00	394.00	0.00
Medical Supplies	0.00	3,309.00	0.00	0.00
Other	0.00	6,205.00	0.00	14,963.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	51,342.00	0.00	775.00	0.00
Allocated Clinic	0.00	0.00	2.00	0.00
Allocated Medical	133.00	0.00	0.00	0.00
Allocated Space	7,633.00	0.00	0.00	0.00
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
<b>TOTAL EXPENDITURES PAID</b>	<b>213,141.00</b>	<b>9,514.00</b>	<b>3,527.00</b>	<b>14,963.00</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>9,079.00</b>	<b>486.00</b>	<b>4,003.00</b>	<b>0.00</b>

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, 2016

	MCH COORDIN- ATOR <u>766</u>	KCCSP- HB 265 <u>770</u>	PHEP SPECIAL PROJECTS <u>771</u>	CHILD FATALITY PREVENTION <u>774</u>
<b>REVENUES COLLECTED:</b>				
State Restricted	0.00	13,537.00	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	16,235.00	0.00	0.00	741.00
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	0.00	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	1,982.00	0.00	165.00	147.00
School Board Contracts	0.00	0.00	0.00	0.00
Donations	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	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>18,217.00</b>	<b>13,537.00</b>	<b>165.00</b>	<b>888.00</b>
<b>EXPENDITURES PAID:</b>				
Salaries	7,045.00	604.00	0.00	299.00
Leave	1,278.00	110.00	0.00	54.00
Part-time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	4,267.00	367.00	0.00	182.00
Space Occupancy	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Independent Contracts	0.00	2,000.00	0.00	0.00
Travel	239.00	0.00	0.00	0.00
Office Administration	0.00	0.00	0.00	0.00
Medical Supplies	0.00	722.00	0.00	0.00
Other	0.00	0.00	165.00	32.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	4,248.00	363.00	0.00	180.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	11.00	1.00	0.00	0.00
Allocated Space	1,129.00	202.00	0.00	141.00
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
<b>TOTAL EXPENDITURES PAID</b>	<b>18,217.00</b>	<b>4,369.00</b>	<b>165.00</b>	<b>888.00</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>9,168.00</b>	<b>0.00</b>	<b>0.00</b>

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, 2016

	PEDIATRIC/ ADOLESCENT 800	FAMILY PLANNING 802	MATERNITY SERVICES 803	WIC 804
<b>REVENUES COLLECTED:</b>				
State Restricted	0.00	146.00	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	7,339.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	3,516.00	0.00	0.00	92,189.00
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	31,651.00	20,738.00	302.00	0.00
School Board Contracts	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	51,215.00	12,586.00	143.00	0.00
Self-pay	1,689.00	283.00	0.00	0.00
Insurance	14,011.00	796.00	61.00	0.00
Program Income Carryover	0.00	0.00	0.00	0.00
Interest	170.00	0.00	0.00	0.00
Unrestricted Carryover	76,839.00	0.00	0.00	60,485.00
Other	55.00	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>179,146.00</b>	<b>41,888.00</b>	<b>506.00</b>	<b>152,674.00</b>
<b>EXPENDITURES PAID:</b>				
Salaries	2,216.00	0.00	0.00	15,148.00
Leave	402.00	0.00	0.00	2,749.00
Part-time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	1,343.00	0.00	0.00	9,173.00
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	146.00	0.00	0.00	506.00
Office Administration	0.00	0.00	0.00	255.00
Medical Supplies	0.00	1,176.00	0.00	989.00
Other	0.00	0.00	0.00	1,299.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	1,336.00	0.00	0.00	9,136.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	3.00	0.00	0.00	24.00
Allocated Space	282.00	0.00	0.00	1,877.00
Breast Feeding Education	0.00	0.00	0.00	51.00
Allocated Prev Med Visits	154,250.00	24,221.00	0.00	0.00
Allocated Prev Counsel	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	11,345.00	14,822.00	471.00	65,119.00
Allocated Prob Counsel	0.00	0.00	0.00	34,011.00
Lab/Radiology	7,823.00	1,669.00	35.00	12,337.00
<b>TOTAL EXPENDITURES PAID</b>	<b>179,146.00</b>	<b>41,888.00</b>	<b>506.00</b>	<b>152,674.00</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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, 2016

	MCH NUTRITION 805	TUBERCULOSIS 806	SEXUALLY TRANSMITTED DISEASE 807	DIABETES VISITS 809
<b>REVENUES COLLECTED:</b>				
State Restricted	0.00	0.00	0.00	19,416.00
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	4,831.00	0.00	-118.00	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	50.00	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	2,599.00	17,375.00	6,094.00	13,653.00
School Board Contracts	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	1,122.00	3,511.00	3,041.00	0.00
Self-pay	55.00	690.00	0.00	215.00
Insurance	76.00	1,155.00	289.00	858.00
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	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>8,683.00</b>	<b>22,781.00</b>	<b>9,306.00</b>	<b>34,142.00</b>
<b>EXPENDITURES PAID:</b>				
Salaries	2,226.00	134.00	0.00	11,072.00
Leave	404.00	24.00	0.00	2,009.00
Part-time Salaries	0.00	0.00	0.00	2,922.00
Fringe Benefits	1,348.00	80.00	0.00	6,982.00
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	879.00
Office Administration	0.00	0.00	0.00	213.00
Medical Supplies	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	148.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	1,341.00	80.00	0.00	8,441.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	3.00	0.00	0.00	22.00
Allocated Space	208.00	31.00	0.00	1,454.00
Breast Feeding Education	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	0.00	2,427.00	3,897.00	0.00
Allocated Prev Counsel	3,153.00	0.00	0.00	0.00
Allocated Prob Med Visits	0.00	17,211.00	4,042.00	0.00
Allocated Prob Counsel	0.00	0.00	0.00	0.00
Lab/Radiology	0.00	2,794.00	1,367.00	0.00
<b>TOTAL EXPENDITURES PAID</b>	<b>8,683.00</b>	<b>22,781.00</b>	<b>9,306.00</b>	<b>34,142.00</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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, 2016

	ADULT VISITS 810	LEAD POISONING PREVENTION 811	BREAST CERVICAL CANCER 813	COMMUNITY BASED SERVICES 818
<b>REVENUES COLLECTED:</b>				
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	0.00	4,886.00	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	11,476.00	752.00	16,901.00	179.00
School Board Contracts	0.00	0.00	0.00	0.00
Donations	0.00	0.00	500.00	0.00
Title XVIII	239.00	0.00	0.00	0.00
Title XIX	3,564.00	678.00	6,996.00	0.00
Self-pay	880.00	0.00	64.00	0.00
Insurance	839.00	0.00	915.00	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	1,807.00	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>18,805.00</b>	<b>1,430.00</b>	<b>30,262.00</b>	<b>179.00</b>
<b>EXPENDITURES PAID:</b>				
Salaries	429.00	0.00	0.00	75.00
Leave	77.00	0.00	0.00	13.00
Part-time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	258.00	0.00	0.00	45.00
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	2,015.00	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	0.00	0.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	257.00	0.00	0.00	46.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	1.00	0.00	0.00	0.00
Allocated Space	0.00	0.00	0.00	0.00
Breast Feeding Education	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	15,913.00	0.00	25,870.00	0.00
Allocated Prev Counsel	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	1,241.00	618.00	1,091.00	0.00
Allocated Prob Counsel	0.00	0.00	0.00	0.00
Lab/Radiology	629.00	812.00	1,286.00	0.00
<b>TOTAL EXPENDITURES PAID</b>	<b>18,805.00</b>	<b>1,430.00</b>	<b>30,262.00</b>	<b>179.00</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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, 2016

	BIO- TERRORISM AREA A 821	BIO- TERRORISM AREA E 823	DPP STRENGTHENING GRANT 826.00	SPECIAL PROJECT CANCER 830
<b>REVENUES COLLECTED:</b>				
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	25,042.00	7,210.00	0.00	0.00
Federal Grant-Direct	0.00	0.00	5,000.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	22,642.00	4,269.00	0.00	17.00
School Board Contracts	0.00	0.00	0.00	0.00
Donations	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	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>47,684.00</b>	<b>11,479.00</b>	<b>5,000.00</b>	<b>17.00</b>
<b>EXPENDITURES PAID:</b>				
Salaries	18,104.00	4,206.00	47.00	0.00
Leave	3,285.00	763.00	8.00	0.00
Part-time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	10,965.00	2,546.00	28.00	0.00
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	825.00	34.00	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	0.00	800.00	17.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	10,918.00	2,537.00	29.00	0.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	28.00	7.00	0.00	0.00
Allocated Space	3,559.00	1,386.00	0.00	0.00
<b>TOTAL EXPENDITURES PAID</b>	<b>47,684.00</b>	<b>11,479.00</b>	<b>912.00</b>	<b>17.00</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>4,088.00</b>	<b>0.00</b>

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, 2016

	SPECIAL PROJECT 831	TOBACCO 836	ABSTINENCE 837	PATHWAYS 838
<b>REVENUES COLLECTED:</b>				
State Restricted	0.00	12,953.00	0.00	0.00
State Restricted Carryover	0.00	2,893.00	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	0.00	8,260.00	0.00
Federal Grant-Direct	0.00	0.00	0.00	0.00
Federal Restricted Carryover	3,109.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	2,124.00	57.00	0.00
School Board Contracts	0.00	0.00	0.00	0.00
Donations	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	120.00	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	0.00	1,750.00	0.00	550.00
<b>TOTAL REVENUES COLLECTED</b>	<b>3,109.00</b>	<b>19,840.00</b>	<b>8,317.00</b>	<b>550.00</b>
<b>EXPENDITURES PAID:</b>				
Salaries	0.00	2,952.00	1,380.00	0.00
Leave	0.00	536.00	251.00	0.00
Part-time Salaries	0.00	5,517.00	0.00	0.00
Fringe Benefits	0.00	2,310.00	835.00	0.00
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	874.00	580.00	0.00
Office Administration	1,421.00	0.00	0.00	0.00
Medical Supplies	0.00	125.00	0.00	0.00
Other	1,688.00	1,024.00	3,971.00	279.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	0.00	5,108.00	832.00	0.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	0.00	13.00	2.00	0.00
Allocated Space	0.00	1,381.00	466.00	0.00
<b>TOTAL EXPENDITURES PAID</b>	<b>3,109.00</b>	<b>19,840.00</b>	<b>8,317.00</b>	<b>279.00</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>271.00</b>

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, 2016

	TOGETHER ON DIABETES 839	BREAST FEEDING 840	HIV COUNSELING & TESTING 842	SPECIAL PROJECT: HANDS 853
<b>REVENUES COLLECTED:</b>				
State Restricted	0.00	0.00	0.00	23,586.00
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	27,702.00	0.00	0.00
Federal Grant-Direct	16,000.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	6,770.00	5,875.00	203.00	0.00
School Board Contracts	0.00	0.00	0.00	0.00
Donations	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	264,685.00
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	6,693.00
Interest	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00	35,517.00
Other	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>22,770.00</b>	<b>33,577.00</b>	<b>203.00</b>	<b>330,481.00</b>
<b>EXPENDITURES PAID:</b>				
Salaries	4,973.00	8,518.00	84.00	109,645.00
Leave	902.00	1,545.00	15.00	19,896.00
Part-time Salaries	1,490.00	5,653.00	0.00	5,320.00
Fringe Benefits	3,151.00	5,696.00	52.00	66,900.00
Space Occupancy	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	7,429.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	273.00	1,565.00	0.00	9,220.00
Office Administration	618.00	415.00	0.00	2,521.00
Medical Supplies	0.00	0.00	0.00	0.00
Other	6,031.00	231.00	0.00	25,409.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	3,899.00	8,546.00	52.00	69,334.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	10.00	22.00	0.00	179.00
Allocated Space	1,423.00	1,386.00	0.00	14,628.00
<b>TOTAL EXPENDITURES PAID</b>	<b>22,770.00</b>	<b>33,577.00</b>	<b>203.00</b>	<b>330,481.00</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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, 2016

	SUPPLEMENTAL SCHOOL HEALTH 858	HEALTHY HOMES 859	HANDS ADMIN 874	EPSDT OUTREACH 883
<b>REVENUES COLLECTED:</b>				
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	0.00	12,798.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Federal Grant-Direct	0.00	0.00	0.00	0.00
School Board Contracts	0.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	24.00	592.00	72.00
Donations	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	-263.00	0.00	0.00	1,044.00
Self-pay	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Program Income Carryover	263.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>0.00</b>	<b>24.00</b>	<b>13,390.00</b>	<b>1,116.00</b>
<b>EXPENDITURES PAID:</b>				
Salaries	0.00	0.00	4,372.00	417.00
Leave	0.00	0.00	469.00	76.00
Part-time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	0.00	0.00	2,647.00	254.00
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	922.00	0.00
Office Administration	0.00	0.00	484.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	0.00	0.00	2,637.00	252.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	0.00	0.00	0.00	1.00
Allocated Space	0.00	24.00	1,859.00	116.00
<b>TOTAL EXPENDITURES PAID</b>	<b>0.00</b>	<b>24.00</b>	<b>13,390.00</b>	<b>1,116.00</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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, 2016

	CORE PUBLIC HEALTH 890	MEDICAID MATCH 891	MINOR RESTRICTED 892	ALLOCABLE DIRECT 895
<b>REVENUES COLLECTED:</b>				
State Restricted	0.00	0.00	0.00	4,001.00
State Restricted LHD KERS	0.00	0.00	0.00	119,272.00
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	1,340.00
Title X Family Planning	0.00	0.00	0.00	568.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00	62,126.00
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	3,084.00	0.00	0.00	0.00
Donations	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	150.00
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	20,860.00	0.00	0.00
Interest	0.00	0.00	0.00	83.00
Other	0.00	0.00	23,250.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>3,124.00</b>	<b>20,860.00</b>	<b>23,250.00</b>	<b>187,540.00</b>
<b>EXPENDITURES PAID:</b>				
Salaries	1,109.00	0.00	0.00	0.00
Leave	203.00	0.00	0.00	0.00
Part-time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	673.00	0.00	0.00	119,272.00
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	20,860.00	23,201.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	667.00	0.00	0.00	0.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	2.00	0.00	0.00	0.00
Allocated Space	470.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES PAID</b>	<b>3,124.00</b>	<b>20,860.00</b>	<b>23,201.00</b>	<b>119,272.00</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>49.00</b>	<b>68,268.00</b>

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, 2016

	<u>TOTAL MEDICAL PROGRAMS</u>
<u>REVENUES COLLECTED:</u>	
State Restricted	102,529.00
State Restricted Carryover	81,771.00
State Restricted LHD KERS	119,272.00
DEI	0.00
State Core Public Health Grant	0.00
Title V MCH Block Grant	23,029.00
Title X Family Planning	7,907.00
Preventive Services Block Grant	9,478.00
Federal Grant	503,965.00
Federal Grant-Direct	21,000.00
Federal Restricted Carryover	3,109.00
Local Tax Appropriations	187,731.00
School Board Contracts	0.00
Donations	500.00
Title XVIII	239.00
Title XIX	407,839.00
Self-pay	4,036.00
Insurance	27,525.00
Program Income Carryover	6,956.00
Interest	253.00
Unrestricted Carryover	193,731.00
Other	<u>28,662.00</u>
	1,729,532.00
<u>EXPENDITURES PAID:</u>	
Salaries	410,501.00
Leave	85,524.00
Part-time Salaries	25,396.00
Fringe Benefits	370,270.00
Space Occupancy	0.00
Automotive	11,600.00
Independent Contracts	37,321.00
Travel	22,554.00
Office Administration	12,214.00
Medical Supplies	33,317.00
Other	113,085.00
Capital Expenditures	0.00
Allocated Departmental	262,880.00
Allocated Clinic	169,544.00
Allocated Medical	673.00
Allocated Space	<u>65,997.00</u>
TOTAL EXPENDITURES PAID	<u>1,620,876.00</u>
EXCESS OF REVENUES COLLECTED OVER EXPENDITURES PAID	<u><u>108,656.00</u></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, 2016

	SPACE INDIRECT <u>897</u>	DEPARTMENTAL ADMIN <u>898</u>	CLINIC INDIRECT <u>899</u>
<b>REVENUES COLLECTED:</b>			
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	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
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
Unrestricted Carryover	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES PAID:</b>			
Salaries	0.00	123,209.00	86,289.00
Leave	0.00	0.00	25,043.00
Part-time Salaries	0.00	1,646.00	2,623.00
Fringe Benefits	0.00	74,766.00	52,504.00
Travel	0.00	2,585.00	954.00
Space Occupancy	73,630.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00
Office Administration	0.00	53,096.00	324.00
Medical Supplies	0.00	564.00	(270.00)
Automotive	0.00	1,901.00	0.00
Other	0.00	28,262.00	2,077.00
Capital Expenditures	0.00	0.00	0.00
Distributed Departmental	0.00	(286,029.00)	0.00
Distributed Clinic	0.00	0.00	(169,544.00)
Distributed Medical	0.00	0.00	0.00
Distributed Environmental	0.00	0.00	0.00
Distributed Space	(73,630.00)	0.00	0.00
<b>TOTAL EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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, 2016

	MEDICAL INDIRECT 900	ENVIRONMENTAL INDIRECT 901	TOTAL INDIRECT
<b>REVENUES COLLECTED:</b>			
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	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
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
Unrestricted Carryover	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES PAID:</b>			
Salaries	419.00	11,802.00	221,719.00
Leave	0.00	0.00	25,043.00
Part-time Salaries	0.00	0.00	4,269.00
Fringe Benefits	254.00	7,146.00	134,670.00
Travel	0.00	0.00	3,539.00
Space Occupancy	0.00	0.00	73,630.00
Independent Contracts	0.00	0.00	0.00
Office Administration	0.00	17.00	53,437.00
Medical Supplies	0.00	0.00	294.00
Automotive	0.00	2,293.00	4,194.00
Other	0.00	23.00	30,362.00
Capital Expenditures	0.00	0.00	0.00
Distributed Departmental	0.00	0.00	(286,029.00)
Distributed Clinic	0.00	0.00	(169,544.00)
Distributed Medical	(673.00)	0.00	(673.00)
Distributed Environmental	0.00	(21,281.00)	(21,281.00)
Distributed Space	0.00	0.00	(73,630.00)
<b>TOTAL EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

***LYNETTE R. SCHINDLER, CPA, PSC***

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Pikeville, KY 41501  
(606) 437-1025  
Fax (606) 437-1026

**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, 2016, 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 20, 2016.

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 20, 2016

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 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.

*Lynette R. Schindler, CPA, PSC*

Pikeville, Kentucky  
October 20, 2016

**LAWRENCE COUNTY HEALTH DEPARTMENT**

**AUDIT ADJUSTMENTS**

June 30, 2016

<u>ADJUSTMENT DESCRIPTION</u>	<u>ACCOUNT NUMBER</u>	<u>DEBIT</u>	<u>CREDIT</u>
1. Record Interest on CD's	111000	43.00	
	111004	40.00	
	895480		83.00
2. Close State Funds	754	20,340.00	
	172754		20,340.00
	761	486.00	
	172761		786.00
	762	4,003.00	
	172762		4,003.00
	770	9,168.00	
172770		9,168.00	
3. Close Federal Funds	725	8,208.00	
	173725		8,208.00
	760	9,079.00	
	173760		9,079.00
	826	4,088.00	
173826		4,088.00	
4. Close Fee Funds	758	4,983.00	
	174758		4,983.00
	838	271.00	
	174838		271.00
	892	49.00	
174892		49.00	
5. Close Unrestricted Funds	895	68,268.00	
	171		68,268.00