

GREENUP COUNTY HEALTH DEPARTMENT

AUDITED FINANCIAL STATEMENTS

June 30, 2016

PREPARED BY:

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130 Scott Ave.

Pikeville, Kentucky 41501

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INDEPENDENT AUDITOR'S REPORT

To the Board of Health
Greenup County Health Department

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities of the Greenup 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 Greenup 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 in 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 Greenup 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 Greenup 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 an opinion on the financial statements that collectively comprise the Greenup 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 relates 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 14, 2016, on our consideration of Greenup 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 Greenup County Health Department's internal control over financial reporting and compliance.

Lynette R. Schindler, CPA, PSC

Pikeville, Kentucky
October 14, 2016

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

ASSETS

Cash - Local Bank Account	\$ 136,449.00
Petty Cash	<u>75.00</u>
TOTAL ASSETS	\$ <u>136,524.00</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

Administration Fees	\$ 3,439.00
Payroll Liabilities	<u>9,853.00</u>
TOTAL CURRENT LIABILITIES	13,292.00

FUND BALANCE

Restricted Fund Balance - Federal 823	1,987.00
Restricted Fund Balance - State 762	11,117.00
Restricted Fund Balance - State 809	6,286.00
Restricted Fund Balance - State 842	4,503.00
Restricted Fund Balance - Fees 727	3,900.00
Restricted Fund Balance - Fees 758	13,447.00
Restricted Fund Balance - Fees 805	247.00
Restricted Fund Balance - Fees 831	3,790.00
Restricted Fund Balance - Fees 841	660.00
Restricted Fund Balance - Fees 855	1,202.00
Restricted Fund Balance - Fees 883	45.00
Unrestricted Fund Balance	<u>76,048.00</u>
TOTAL FUND BALANCE	<u>123,232.00</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>136,524.00</u>

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

GREENUP COUNTY HEALTH DEPARTMENT**STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS**

For the Year Ended June 30, 2016

REVENUES COLLECTED:

State - Restricted Funds	\$ 109,653.00
State Environmental	24,392.00
DEI	2,136.00
State Core Public Hlth Grant	16,577.00
State Restricted Carryover	1,286.00
LHD Retirement	157,865.00
Title V Block Grant	21,076.00
Title X Family Planning	12,615.00
Prev. Services Block Grant	40,184.00
Federal Grant	265,257.00
Direct Federal Grant	15,613.00
Federal Restricted Carryover	0.00
Local Tax Appropriations	1,130,000.00
Donations	95.00
School Board Contracts	68,120.00
Program Admin Contracts	8,163.00
Title XVIII	1,869.00
Title XIX	199,210.00
Self-Pay	23,817.00
Program Income Carryover	370.00
Interest	268.00
Unrestricted Carryover	10,205.00
Insurance	32,285.00
Other	41,419.00
MCO Interest	146.00
TOTAL REVENUES COLLECTED	2,182,621.00

EXPENDITURES PAID:

Salaries	893,279.00
Leave	156,745.00
Part-time Salaries	17,591.00
Fringe Benefits	674,178.00
Independent Contracts	5,235.00
Travel	26,714.00
Office Administration	66,212.00
Medical Supplies	42,150.00
Space Occupancy	97,172.00
Automotive	6,929.00
Other	139,993.00
Capital Expenditures	0.00
TOTAL EXPENDITURES PAID	2,126,198.00

EXCESS OF REVENUES COLLECTED OVER EXPENDITURES PAID	\$ 56,423.00
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The accompanying notes to financial statements are an integral part of this statement.

GREENUP 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	OVER (UNDER) BUDGET
REVENUES COLLECTED:				
State - Restricted Funds	150,352.00	150,352.00	109,653.00	(40,699.00)
State Environmental	17,732.00	17,732.00	24,392.00	6,660.00
DEI	2,055.00	2,055.00	2,136.00	81.00
State Core Public Hlth Grant	59,017.00	59,017.00	16,577.00	(42,440.00)
State Restricted Carryover	0.00	0.00	1,286.00	1,286.00
LHD Retirement	160,997.00	150,170.00	157,865.00	7,695.00
Title V Block Grant	41,532.00	41,532.00	21,076.00	(20,456.00)
Title X Family Planning	37,900.00	37,900.00	12,615.00	(25,285.00)
Prev. Services Block Grant	1,000.00	1,000.00	40,184.00	39,184.00
Federal Grant	328,009.00	328,009.00	265,257.00	(62,752.00)
Direct Federal Grant	0.00	0.00	15,613.00	15,613.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	910,000.00	910,000.00	1,130,000.00	220,000.00
Donations	0.00	0.00	95.00	95.00
School Board Contracts	70,200.00	70,200.00	68,120.00	(2,080.00)
Program Admin Contracts	6,800.00	6,800.00	8,163.00	1,363.00
Title XVIII	600.00	600.00	1,869.00	1,269.00
Title XIX	311,746.00	311,746.00	199,210.00	(112,536.00)
Program Income Carryover	0.00	0.00	370.00	370.00
Self-Pay	26,000.00	26,000.00	23,817.00	(2,183.00)
Interest	200.00	200.00	268.00	68.00
Unrestricted Carryover	0.00	0.00	10,205.00	10,205.00
Insurance	23,670.00	23,670.00	32,285.00	8,615.00
Other	0.00	0.00	41,419.00	41,419.00
MCO Interest	0.00	0.00	146.00	146.00
TOTAL REVENUES COLLECTED	2,147,810.00	2,136,983.00	2,182,621.00	45,638.00
EXPENDITURES PAID:				
Salaries	1,012,112.00	1,012,112.00	893,279.00	(118,833.00)
Leave	0.00	0.00	156,745.00	156,745.00
Part-time Salaries	16,432.00	16,432.00	17,591.00	1,159.00
Fringe Benefits	663,604.00	663,604.00	674,178.00	10,574.00
Independent Contracts	31,106.00	31,106.00	5,235.00	(25,871.00)
Travel	18,770.00	18,770.00	26,714.00	7,944.00
Space Occupancy	78,486.00	78,486.00	97,172.00	18,686.00
Office Administration	54,763.00	54,763.00	66,212.00	11,449.00
Medical Supplies	33,872.00	33,872.00	42,150.00	8,278.00
Automotive	6,850.00	6,850.00	6,929.00	79.00
Other	92,455.00	92,455.00	139,993.00	47,538.00
Capital Expenditures	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES PAID	2,008,450.00	2,008,450.00	2,126,198.00	117,748.00
EXCESS OF REVENUES COLLECTED OVER EXPENDITURES PAID	139,360.00	128,533.00	56,423.00	(72,110.00)

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

GREENUP 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	52,570.00	26,100.00	78,670.00
Transfer state restricted funds to current operations		(1,286.00)	(1,286.00)
Transfer restricted fee funds to current operations		(370.00)	(370.00)
Transfer unrestricted funds to current operations	(10,205.00)		(10,205.00)
Excess 2015-16 revenues over expenditures - state restricted funds		11,835.00	11,835.00
Excess 2015-16 revenues over expenditures - fee restricted funds		10,905.00	10,905.00
Excess 2015-16 revenues over expenditures - unrestricted funds	<u>33,683.00</u>		<u>33,683.00</u>
Fund Balance, June 30, 2016	<u><u>76,048.00</u></u>	<u><u>47,184.00</u></u>	<u><u>123,232.00</u></u>

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

GREENUP COUNTY HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2016

Note A – Statement of Significant Accounting Policies

Greenup 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 Greenup 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, Greenup County Board of Health, which oversees the Greenup 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*:

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.

GREENUP COUNTY HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2016

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

Greenup County Health Department cash is in two checking accounts and is under the \$250,000 guaranteed by the Federal Deposit Insurance Corporation (F.D.I.C.).

Note D – Fund Balance

Amounts in the restricted fund balance are restricted to the programs which generated the excess revenues. These amounts will be carried forward to the next fiscal year, paid back to the state or federal government, or transferred to the unrestricted fund balance. During FY 2016, \$1,286 of state restricted funds and \$370 of restricted program funds was transferred to current operations. Amounts in the unrestricted fund balance can be used in any program where additional funds are needed. In FY 2016, \$10,205 was transferred from unrestricted funds to current operations.

Note E – Rent

Greenup County Health Department rented office space, on a month-by-month basis, for a clinic in South Shore, Kentucky at \$600 per month. During FY 2016, the Health Department moved the clinic to a different location (a building that is owned by the city of South Shore) for \$600 per month. For four months, while moving the clinic, the Health Department paid rent on both office spaces. Rental expense for the year ended June 30, 2016 was \$9,600.

GREENUP COUNTY HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2016

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

Total Revenues Collected	\$2,182,621.00
Less Carryover:	
State Restricted Carryover	(1,286.00)
Program Restricted Carryover	(370.00)
Unrestricted Carryover	<u>(10,205.00)</u>
Revenue from Current Operations:	2,170,760.00
Less Expenditures Paid:	<u>(2,126,198.00)</u>
Revenue Collected from Current Operations	<u>\$ 44,562.00</u>
Over (Under) Expenditures Paid – Cash Basis	

Note G – 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, 2015, participating employers contributed 38.77% of each employee’s wages, which is equal to the actuarially determined rate set by the Board. Administrative costs of Kentucky Retirement System are financed through employer contributions and investment earnings.

GREENUP 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 Greenup County Health Department contributed \$55,386 to the Kentucky Retirement System. The contribution was allocated \$52,515 to the KERS pension fund and \$2,871 to the KERS insurance fund. The Health Department contributed \$408,010 in matching payments to the Kentucky Employees Retirement System, based on a KERS covered payroll of \$1,048,802 and a total payroll of \$1,067,616.

Pension Liabilities, Expense, Deferred Outflows and Deferred Inflows of Resources – At June 30, 2016, the Health Department had an unreported liability of \$6,260,758 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 .062409 percent, which was equal to its proportion measured as of June 30, 2014.

Note H – Leases

Greenup County Health Department has a 60-month capital lease with Service Office Supply for a digital copier machine. The lease payment for the machine is \$404.70 per month. After June 30, 2016, there is six months remaining on the lease for a total of \$2,428.20.

Note I – Insurance and Related Activities

Greenup 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.

GREENUP COUNTY HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2016

Note J – Related Party

The Greenup County Health Department shares a common board membership with the Greenup County Public Health Taxing District. For FY 2016, the Greenup County Health Department received \$ 1,130,000 of local tax appropriations from the Public Health Taxing District. As of June 30, 2016, the Greenup County Public Health Taxing District has \$ 978,442 in cash that is available to the Greenup County Health Department.

Note K – Contingencies

Greenup 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 Greenup 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 L – Subsequent Events

Subsequent events have been evaluated through October 14, 2016, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

GREENUP 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	ONSITE SEWAGE 560	TOTAL ENVIRON- MENTAL
REVENUES COLLECTED:					
State Restricted	0.00	0.00	0.00	0.00	0.00
DEI	2,136.00	0.00	0.00	0.00	2,136.00
State Core Public Hlth Grant	0.00	0.00	0.00	0.00	0.00
State Environmental	24,392.00	0.00	0.00	0.00	24,392.00
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	0.00	0.00
Direct Federal Grant	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	28,727.00	10,772.00	15,643.00	59,768.00	114,910.00
Donations	95.00	0.00	0.00	0.00	95.00
Program Admin Contracts	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	540.00	45.00	13,535.00	14,120.00
Interest	268.00	0.00	0.00	0.00	268.00
Insurance	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
MCO Interest	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	55,618.00	11,312.00	15,688.00	73,303.00	155,921.00
EXPENDITURES PAID:					
Salaries	18,072.00	3,619.00	4,999.00	22,870.00	49,560.00
Leave	4,848.00	970.00	1,339.00	6,135.00	13,292.00
Part Time Salaries	0.00	0.00	0.00	0.00	0.00
Fringe Benefits	10,413.00	2,085.00	2,883.00	13,178.00	28,559.00
Space Occupancy	0.00	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00	0.00
Travel	350.00	31.00	14.00	7.00	402.00
Office Administration	0.00	25.00	136.00	0.00	161.00
Automotive	0.00	0.00	0.00	0.00	0.00
Other	1,047.00	0.00	5.00	383.00	1,435.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	14,869.00	2,979.00	4,112.00	18,815.00	40,775.00
Allocated Environmental	3,249.00	651.00	899.00	4,112.00	8,911.00
Allocated Space	2,770.00	952.00	1,301.00	7,803.00	12,826.00
TOTAL EXPENDITURES PAID	55,618.00	11,312.00	15,688.00	73,303.00	155,921.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	0.00	0.00

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

GREENUP 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 OTHER TESTING 718	KWSCP PINK CO. OUTREACH 725	UK-HPV 727
REVENUES COLLECTED:					
State Restricted	0.00	100.00	0.00	0.00	0.00
State Core Public Hlth Grant	0.00	0.00	0.00	0.00	0.00
State Restricted Carryover	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
Direct Federal Grant	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	5,947.00	0.00	2,299.00	0.00
Donations	0.00	0.00	0.00	0.00	0.00
Program Admin Contracts	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	253.00	0.00	0.00	0.00
Program Income Carry-Over	0.00	353.00	0.00	0.00	0.00
Self-pay	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
Insurance	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	3,900.00
MCO Interest	0.00	146.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	0.00	6,799.00	0.00	12,299.00	3,900.00
EXPENDITURES PAID:					
Salaries	194,657.00	1,123.00	4,322.00	3,533.00	0.00
Leave	66,574.00	384.00	1,478.00	694.00	0.00
Part Time Salaries	8,242.00	269.00	0.00	0.00	0.00
Fringe Benefits	112,906.00	673.00	2,492.00	2,038.00	0.00
Space Occupancy	0.00	0.00	0.00	0.00	0.00
Independent Contracts	659.00	0.00	333.00	0.00	0.00
Travel	827.00	0.00	0.00	0.00	0.00
Office Administration	0.00	0.00	0.00	0.00	0.00
Medical Supplies	14,099.00	0.00	13,004.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00	0.00
Other	50.00	1,069.00	0.00	2,515.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	166,933.00	1,146.00	3,556.00	2,907.00	0.00
Allocated Clinic	185,246.00	0.00	3,947.00	0.00	0.00
Allocated Medical	35,128.00	241.00	748.00	612.00	0.00
Allocated Space	57,481.00	0.00	1,364.00	0.00	0.00
Breast Feeding Education	(2,238.00)	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	(390,877.00)	0.00	0.00	0.00	0.00
Allocated Prev Counsel	(3,300.00)	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	(336,270.00)	1,894.00	0.00	0.00	0.00
Allocated Prob Counsel	(110,117.00)	0.00	0.00	0.00	0.00
Lab/Radiology	0.00	0.00	(31,244.00)	0.00	0.00
TOTAL EXPENDITURES PAID	0.00	6,799.00	0.00	12,299.00	0.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	0.00	3,900.00

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

GREENUP COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2016

	EBOLA COORDINATION 731	HEALTHY COMMUNITIES 736	EBOLA PREPAREDNESS 737	ACCREDITATION 750
REVENUES COLLECTED:				
State Restricted	0.00	0.00	0.00	0.00
State Core Public Hlth Grant	0.00	0.00	0.00	0.00
State Restricted Carryover	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	2,790.00	0.00	37,394.00
Federal Grant	0.00	0.00	4,619.00	0.00
Direct Federal Grant	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	453.00	3,974.00	328.00	40,451.00
Donations	0.00	0.00	0.00	0.00
Program Admin Contracts	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
Program Income Carry-Over	0.00	0.00	0.00	0.00
Self-pay	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
Insurance	0.00	0.00	0.00	0.00
Other	0.00	4,500.00	0.00	0.00
MCO Interest	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	453.00	11,264.00	4,947.00	77,845.00
EXPENDITURES PAID:				
Salaries	164.00	1,480.00	1,612.00	18,945.00
Leave	32.00	291.00	317.00	3,720.00
Part Time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	93.00	855.00	927.00	10,917.00
Space Occupancy	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	0.00	163.00	234.00	75.00
Office Administration	0.00	6,000.00	0.00	2,771.00
Medical Supplies	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Other	0.00	0.00	250.00	19,914.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	136.00	1,218.00	1,328.00	15,586.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	28.00	256.00	279.00	3,280.00
Allocated Space	0.00	1,001.00	0.00	2,637.00
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
TOTAL EXPENDITURES PAID	453.00	11,264.00	4,947.00	77,845.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	0.00

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

GREENUP 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 SERVICES 752	HUMANA VITALITY 758	SMILING SCHOOLS 762	MCH COORDINATOR 766	COMPETITIVE HOME VISITING 767
REVENUES COLLECTED:					
State Restricted	21,570.00	0.00	21,750.00	0.00	0.00
State Core Public Hlth Grant	0.00	0.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	15,623.00	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	0.00	32,790.00
Direct Federal Grant	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	64,227.00	0.00	0.00	1,182.00	27,722.00
Donations	0.00	0.00	0.00	0.00	0.00
Program Admin Contracts	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
Program Income Carry-Over	0.00	0.00	0.00	0.00	0.00
Self-pay	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
Insurance	0.00	32,285.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
MCO Interest	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	85,797.00	32,285.00	21,750.00	16,805.00	60,512.00
EXPENDITURES PAID:					
Salaries	27,360.00	8,073.00	2,584.00	4,200.00	18,760.00
Leave	5,372.00	1,585.00	508.00	824.00	3,683.00
Part Time Salaries	0.00	793.00	1,398.00	90.00	0.00
Fringe Benefits	15,766.00	4,724.00	1,614.00	2,427.00	10,810.00
Space Occupancy	0.00	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00	0.00
Travel	2,756.00	136.00	565.00	328.00	2,121.00
Office Administration	0.00	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00	0.00
Other	1,556.00	0.00	0.00	192.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	22,511.00	7,294.00	3,276.00	3,530.00	15,433.00
Allocated Clinic	0.00	0.00	0.00	0.00	0.00
Allocated Medical	4,737.00	1,535.00	689.00	743.00	3,248.00
Allocated Space	5,739.00	1,433.00	0.00	4,471.00	6,457.00
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
TOTAL EXPENDITURES PAID	85,797.00	25,573.00	10,634.00	16,805.00	60,512.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	6,712.00	11,116.00	0.00	0.00

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

GREENUP COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2016

	COMP HV START-UP/ ADMIN <u>768</u>	PHEP SPECIAL PROJECTS <u>771</u>	HBE ASSISTANCE <u>772</u>	CHILD FATALITY PREVENTION <u>774</u>
REVENUES COLLECTED:				
State Restricted	0.00	0.00	0.00	0.00
State Core Public Hlth Grant	0.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	63.00
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	4,000.00	0.00	0.00	0.00
Direct Federal Grant	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	347.00	510.00	3,107.00	4.00
Donations	0.00	0.00	0.00	0.00
Program Admin Contracts	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
Program Income Carry-Over	0.00	0.00	0.00	0.00
Self-pay	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
Insurance	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
MCO Interest	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	4,347.00	510.00	3,107.00	67.00
EXPENDITURES PAID:				
Salaries	257.00	0.00	947.00	0.00
Leave	51.00	0.00	186.00	0.00
Part Time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	149.00	0.00	545.00	0.00
Space Occupancy	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	10.00	41.00	0.00	0.00
Office Administration	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Other	3,348.00	469.00	0.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	212.00	0.00	781.00	0.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	44.00	0.00	164.00	0.00
Allocated Space	276.00	0.00	484.00	67.00
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
TOTAL EXPENDITURES PAID	4,347.00	510.00	3,107.00	67.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	0.00

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

GREENUP 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 VISITS <u>800</u>	FAMILY PLANNING <u>802</u>	MATERNITY SERVICES <u>803</u>	WIC VISITS <u>804</u>
REVENUES COLLECTED:				
State Restricted	0.00	315.00	0.00	0.00
State Core Public Hlth Grant	4,803.00	4,144.00	0.00	0.00
State Restricted Carryover	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	11,348.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	5,275.00	0.00	0.00	129,888.00
Direct Federal Grant	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	199,746.00	90,104.00	269.00	203,885.00
Donations	0.00	0.00	0.00	0.00
Program Admin Contracts	1,353.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	46,890.00	19,629.00	82.00	0.00
Program Income Carry-Over	0.00	0.00	0.00	0.00
Self-pay	680.00	3,251.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
MCO Interest	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	258,747.00	128,791.00	351.00	333,773.00
EXPENDITURES PAID:				
Salaries	274.00	40.00	0.00	269.00
Leave	54.00	8.00	0.00	53.00
Part-time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	159.00	25.00	0.00	155.00
Space Occupancy	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	36.00
Office Administration	0.00	0.00	0.00	0.00
Medical Supplies	0.00	6,225.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Other	1,627.00	12.00	0.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	225.00	34.00	0.00	221.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	48.00	7.00	0.00	47.00
Allocated Space	29.00	0.00	0.00	110.00
Breast Feeding Education	0.00	0.00	0.00	2,238.00
Allocated Prev Med Visits	247,756.00	78,887.00	0.00	0.00
Allocated Prev Counsel	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	5,537.00	40,380.00	343.00	206,058.00
Allocated Prob Counsel	0.00	0.00	0.00	110,117.00
Lab/Radiology	3,038.00	3,173.00	8.00	14,469.00
TOTAL EXPENDITURES PAID	258,747.00	128,791.00	351.00	333,773.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	0.00

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

GREENUP COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2016

	NUTRITION GROUP ACTIVITIES 805	TUBERCULOSIS VISITS 806	SEXUALLY TRANSMITTED DISEASE 807	DIABETES VISITS 809	ADULT VISITS 810
REVENUES COLLECTED:					
State Restricted	0.00	0.00	0.00	17,924.00	0.00
State Core Public Hlth Grant	0.00	0.00	1,356.00	0.00	4,144.00
State Restricted Carryover	0.00	0.00	0.00	1,286.00	0.00
Title V MCH Block Grant	2,779.00	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	50.00	0.00	0.00	0.00
Direct Federal Grant	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	66,159.00	22,258.00	0.00	45,421.00
Donations	0.00	0.00	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00	0.00	6,810.00
Title XVIII	0.00	0.00	0.00	0.00	1,869.00
Title XIX	381.00	6,293.00	3,132.00	0.00	2,655.00
Program Income Carry-Over	0.00	0.00	0.00	0.00	0.00
Self-pay	40.00	1,653.00	984.00	0.00	2,232.00
Interest	0.00	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
MCO Interest	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	3,200.00	74,155.00	27,730.00	19,210.00	63,131.00
EXPENDITURES PAID:					
Salaries	0.00	1,956.00	537.00	5,871.00	9,790.00
Leave	0.00	384.00	106.00	1,152.00	1,923.00
Part-time Salaries	0.00	0.00	0.00	389.00	0.00
Fringe Benefits	0.00	1,128.00	309.00	3,417.00	5,642.00
Space Occupancy	0.00	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00	0.00
Travel	0.00	1,539.00	7.00	225.00	0.00
Office Administration	0.00	0.00	0.00	0.00	0.00
Medical Supplies	0.00	1,246.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	143.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	0.00	1,608.00	441.00	5,152.00	8,054.00
Allocated Clinic	0.00	0.00	0.00	0.00	0.00
Allocated Medical	0.00	338.00	93.00	1,084.00	1,695.00
Allocated Space	25.00	389.00	144.00	1,777.00	1,256.00
Breast Feeding Education	0.00	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	0.00	6,533.00	1,364.00	0.00	29,583.00
Allocated Prev Counsel	2,927.00	0.00	0.00	0.00	373.00
Allocated Prob Med Visits	0.00	56,035.00	18,384.00	0.00	4,635.00
Allocated Prob Counsel	0.00	0.00	0.00	0.00	0.00
Lab/Radiology	0.00	2,999.00	6,345.00	0.00	180.00
TOTAL EXPENDITURES PAID	2,952.00	74,155.00	27,730.00	19,210.00	63,131.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	248.00	0.00	0.00	0.00	0.00

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

GREENUP COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2016

	LEAD POISONING PREVENTION 811	BREAST CERVICAL CANCER 813	COMMUNITY BASED SERVICES 818	BIO- TERRORISM AREA A 821	BIO- TERRORISM AREA E 823
REVENUES COLLECTED:					
State Restricted	0.00	0.00	0.00	0.00	0.00
State Core Public Hlth Grant	0.00	0.00	0.00	0.00	0.00
State Restricted Carryover	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	2,355.00	0.00	28,337.00	1,979.00
Direct Federal Grant	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	502.00	26,296.00	7,399.00	33,256.00	1,940.00
Donations	0.00	0.00	0.00	0.00	0.00
Program Admin Contracts	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	2,584.00	0.00	0.00	0.00
Program Income Carry-Over	0.00	0.00	0.00	0.00	0.00
Self-pay	0.00	857.00	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
Insurance	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
MCO Interest	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	502.00	32,092.00	7,399.00	61,593.00	3,919.00
EXPENDITURES PAID:					
Salaries	183.00	0.00	1,901.00	19,531.00	818.00
Leave	36.00	0.00	373.00	3,835.00	161.00
Part-time Salaries	0.00	0.00	0.00	0.00	0.00
Fringe Benefits	103.00	0.00	1,096.00	11,252.00	473.00
Space Occupancy	0.00	0.00	0.00	0.00	0.00
Independent Contracts	0.00	1,243.00	0.00	0.00	0.00
Travel	0.00	0.00	15.00	2,688.00	262.00
Office Administration	0.00	0.00	0.00	0.00	949.00
Medical Supplies	0.00	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	373.00	573.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	149.00	0.00	1,562.00	16,070.00	675.00
Allocated Clinic	0.00	0.00	0.00	0.00	0.00
Allocated Medical	31.00	0.00	329.00	3,381.00	141.00
Allocated Space	0.00	61.00	1,750.00	4,263.00	440.00
Breast Feeding Education	0.00	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	0.00	26,753.00	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	3,004.00	0.00	0.00	0.00
Allocated Prob Counsel	0.00	0.00	0.00	0.00	0.00
Lab/Radiology	0.00	1,031.00	0.00	0.00	0.00
TOTAL EXPENDITURES PAID	502.00	32,092.00	7,399.00	61,593.00	3,919.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	0.00	0.00

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

GREENUP COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2016

	OVARIAN CANCER SCREENING 827	CARDIO- VASCULAR HEALTH 832	TOBACCO CONTROL 836
REVENUES COLLECTED:			
State Restricted	0.00	0.00	15,958.00
State Core Public Hlth Grant	0.00	2,130.00	0.00
State Restricted Carryover	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
Direct Federal Grant	15,613.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00
Local Tax Appropriations	13,727.00	0.00	9,635.00
Donations	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00
Program Income Carry-Over	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00
Insurance	0.00	0.00	0.00
Other	5,000.00	0.00	0.00
MCO Interest	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	34,340.00	2,130.00	25,593.00
EXPENDITURES PAID:			
Salaries	4,432.00	674.00	8,565.00
Leave	870.00	132.00	1,682.00
Part-time Salaries	0.00	0.00	0.00
Fringe Benefits	2,553.00	386.00	4,936.00
Space Occupancy	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00
Travel	0.00	0.00	86.00
Office Administration	0.00	0.00	0.00
Medical Supplies	5,029.00	0.00	0.00
Automotive	0.00	0.00	0.00
Other	15,510.00	0.00	0.00
Capital Expenditures	0.00	0.00	0.00
Allocated Departmental	3,645.00	556.00	7,048.00
Allocated Clinic	0.00	0.00	0.00
Allocated Medical	768.00	117.00	1,483.00
Allocated Space	1,533.00	265.00	1,793.00
TOTAL EXPENDITURES PAID	34,340.00	2,130.00	25,593.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00

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

GREENUP COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2016

	BREAST FEEDING COUNSELING 840	DIABETES TODAY 841	HIV COUNSELING VISITS 842	HANDS 853
REVENUES COLLECTED:				
State Restricted	0.00	0.00	829.00	27,240.00
State Core Public Hlth Grant	0.00	0.00	0.00	0.00
State Restricted Carryover	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	26,968.00	289.00	0.00	0.00
Direct Federal Grant	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	2,851.00	0.00	0.00	64,261.00
Donations	0.00	0.00	0.00	0.00
Program Admin Contracts	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	113,150.00
Program Income Carry-Over	0.00	17.00	0.00	0.00
Self-pay	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
Insurance	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
MCO Interest	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	29,819.00	306.00	829.00	204,651.00
EXPENDITURES PAID:				
Salaries	4,169.00	0.00	0.00	61,853.00
Leave	818.00	0.00	0.00	12,144.00
Part-time Salaries	6,410.00	0.00	0.00	0.00
Fringe Benefits	2,979.00	0.00	0.00	35,640.00
Space Occupancy	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	262.00	0.00	0.00	8,413.00
Office Administration	1,069.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00
Other	80.00	50.00	0.00	3,734.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	8,703.00	0.00	0.00	50,890.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	1,831.00	0.00	0.00	10,708.00
Allocated Space	3,498.00	256.00	110.00	21,269.00
TOTAL EXPENDITURES PAID	29,819.00	306.00	110.00	204,651.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	719.00	0.00

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

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

	ARTHRITIS 856	PHYSICAL ACTIVITY 857	SUPP SCHOOL HEALTH 858	ASTHMA CONTROL 859
REVENUES COLLECTED:				
State Restricted	0.00	0.00	0.00	0.00
State Core Public Hlth Grant	0.00	0.00	0.00	0.00
State Restricted Carryover	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	0.00	0.00
Direct Federal Grant	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	8.00	3,508.00	46,002.00	17.00
Donations	0.00	0.00	0.00	0.00
School Board Contracts	0.00	0.00	68,120.00	0.00
Program Admin Contracts	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	2,750.00	0.00
Program Income Carry-Over	0.00	0.00	0.00	0.00
Self-pay	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
Insurance	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
MCO Interest	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	8.00	3,508.00	116,872.00	17.00
EXPENDITURES PAID:				
Salaries	0.00	0.00	37,465.00	0.00
Leave	0.00	0.00	7,356.00	0.00
Part-time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	0.00	0.00	21,588.00	0.00
Space Occupancy	0.00	0.00	0.00	0.00
Independent Contracts	0.00	3,000.00	0.00	0.00
Travel	0.00	0.00	347.00	0.00
Automotive	0.00	0.00	0.00	0.00
Office Administration	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	2,546.00	0.00
Other	0.00	500.00	270.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	0.00	0.00	30,824.00	0.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	0.00	0.00	6,486.00	0.00
Allocated Space	8.00	8.00	9,990.00	17.00
TOTAL EXPENDITURES PAID	8.00	3,508.00	116,872.00	17.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	0.00

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

GREENUP COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2016

	EPSDT/KCHIP NOTIFICATION 883	CORE PUBLIC HEALTH 890	MEDICAID MATCH 891	MINOR RESRICTED 892	ALLOCABLE DIRECT 895
REVENUES COLLECTED:					
State Restricted	0.00	0.00	0.00	0.00	3,967.00
State Core Public Hlth Grant	0.00	0.00	0.00	0.00	0.00
LHD Retirement	0.00	0.00	0.00	0.00	157,865.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00	2,611.00
Title X Family Planning	0.00	0.00	0.00	0.00	1,267.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00	0.00	18,707.00
Direct Federal Grant	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	6,444.00	20,851.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00	0.00
Title XIX	1,049.00	0.00	0.00	0.00	362.00
Program Income Carry-Over	0.00	0.00	0.00	0.00	0.00
Self-pay	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	6,557.00	3,648.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	21,250.00	6,769.00
MCO Interest	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	1,049.00	6,444.00	27,408.00	24,898.00	191,548.00
EXPENDITURES PAID:					
Salaries	167.00	2,096.00	0.00	0.00	0.00
Leave	33.00	411.00	0.00	0.00	0.00
Part-time Salaries	0.00	0.00	0.00	0.00	0.00
Fringe Benefits	97.00	1,209.00	0.00	0.00	157,865.00
Space Occupancy	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	0.00	0.00	0.00	0.00
Office Administration	0.00	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	27,408.00	24,898.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	136.00	1,723.00	0.00	0.00	0.00
Allocated Environmental	0.00	0.00	0.00	0.00	0.00
Allocated Clinic	0.00	0.00	0.00	0.00	0.00
Allocated Medical	29.00	363.00	0.00	0.00	0.00
Allocated Space	542.00	642.00	0.00	0.00	0.00
TOTAL EXPENDITURES PAID	1,004.00	6,444.00	27,408.00	24,898.00	157,865.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	45.00	0.00	0.00	0.00	33,683.00

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

GREENUP 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	109,653.00
State Core Public Hlth Grant	16,577.00
State Restricted Carryover	1,286.00
LHD Retirement	157,865.00
Title V MCH Block Grant	21,076.00
Title X Family Planning	12,615.00
Preventive Services Block Grant	40,184.00
Federal Grant	265,257.00
Direct Federal Grant	15,613.00
Federal Restricted Carryover	0.00
Local Tax Appropriations	1,015,090.00
Donations	0.00
School Board Contracts	68,120.00
Program Admin Contracts	8,163.00
Title XVIII	1,869.00
Title XIX	199,210.00
Program Income Carry-Over	370.00
Self-pay	9,697.00
Interest	0.00
Unrestricted Carryover	10,205.00
Insurance	32,285.00
Other	41,419.00
MCO Interest	146.00
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TOTAL REVENUES COLLECTED	2,026,700.00
 <u>EXPENDITURES PAID:</u>	
Salaries	448,608.00
Leave	117,230.00
Part Time Salaries	17,591.00
Fringe Benefits	417,948.00
Space Occupancy	0.00
Independent Contracts	5,235.00
Travel	21,136.00
Office Administration	10,789.00
Medical Supplies	42,149.00
Automotive	0.00
Other	104,541.00
Capital Expenditures	0.00
Allocated Departmental	383,562.00
Allocated Clinic	189,192.00
Allocated Medical	80,711.00
Allocated Space	131,585.00
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TOTAL EXPENDITURES PAID	1,970,277.00
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EXCESS OF REVENUES COLLECTED OVER EXPENDITURES PAID	56,423.00

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

GREENUP 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 897	DEPARTMENTAL INDIRECT 898	CLINIC INDIRECT 899
<u>REVENUES COLLECTED:</u>			
State Restricted	0.00	0.00	0.00
State Core Public Hlth Grant	0.00	0.00	0.00
State Restricted Carryover	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
Direct Federal Grant	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	0.00
Donations	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00
Program Income Carry-Over	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	0.00	0.00	0.00
<u>EXPENDITURES PAID:</u>			
Salaries	29,970.00	205,405.00	103,210.00
Leave	0.00	0.00	26,223.00
Part-time Salaries	0.00	0.00	0.00
Fringe Benefits	17,269.00	118,362.00	59,472.00
Travel	0.00	4,568.00	79.00
Space Occupancy	97,172.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00
Office Administration	0.00	55,262.00	0.00
Medical Supplies	0.00	0.00	0.00
Automotive	0.00	6,929.00	0.00
Other	0.00	33,808.00	208.00
Capital Expenditures	0.00	0.00	0.00
Distributed Departmental	0.00	(424,334.00)	0.00
Distributed Clinic	0.00	0.00	(189,192.00)
Distributed Medical	0.00	0.00	0.00
Distributed Environmental	0.00	0.00	0.00
Distributed Space	(144,411.00)	0.00	0.00
TOTAL EXPENDITURES PAID	0.00	0.00	0.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00

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

GREENUP 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
REVENUES COLLECTED:			
State Restricted	0.00	0.00	0.00
State Core Public Hlth Grant	0.00	0.00	0.00
State Restricted Carryover	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
Direct Federal Grant	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	0.00
Donations	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00
Program Income Carry-Over	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	0.00	0.00	0.00
EXPENDITURES PAID:			
Salaries	50,955.00	5,571.00	395,111.00
Leave	0.00	0.00	26,223.00
Part-time Salaries	0.00	0.00	0.00
Fringe Benefits	29,360.00	3,208.00	227,671.00
Travel	397.00	131.00	5,175.00
Space Occupancy	0.00	0.00	97,172.00
Independent Contracts	0.00	0.00	0.00
Office Administration	0.00	0.00	55,262.00
Medical Supplies	0.00	0.00	0.00
Automotive	0.00	0.00	6,929.00
Other	0.00	0.00	34,016.00
Capital Expenditures	0.00	0.00	0.00
Distributed Departmental	0.00	0.00	(424,334.00)
Distributed Clinic	0.00	0.00	(189,192.00)
Distributed Medical	(80,712.00)	0.00	(80,712.00)
Distributed Environmental	0.00	(8,910.00)	(8,910.00)
Distributed Space	0.00	0.00	(144,411.00)
TOTAL EXPENDITURES PAID	0.00	0.00	0.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00

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

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

To the Board of Health
Greenup 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 Greenup 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 Greenup County Health Department's basic financial statements, and have issued our report thereon dated October 14, 2016.

Our report disclosed that, as described in Note A to the financial statements, Greenup 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 Greenup 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 Greenup 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 Greenup 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 14, 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 Greenup 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 14, 2016

GREENUP COUNTY HEALTH DEPARTMENT
AUDIT ADJUSTMENTS
For the Year Ended June 30, 2016

<u>ADJUSTMENT DESCRIPTION</u>	<u>ACCOUNT NUMBER</u>	<u>DEBIT</u>	<u>CREDIT</u>
1. Adjust Payroll Liabilities for FY 15 Adjustment not made	143000		61.34
	143016		139.67
	143035		1.05
	148087		106.01
	150000		41.85
	171	349.92	
2. Transfer City Withholding Coded Incorrectly	148087	680.42	
	895490		680.42
3. Add the Health Spending Cash Account	105000	1,120.35	
	895490		1,120.35
4. Adjust Ohio Income Tax Withholding	143016	139.67	
	895490		139.67
5. Close State Funds	762	11,116.00	
	172762		11,116.00
	842	719.00	
	172842		719.00
6. Close Fee Funds	727	3,900.00	
	174727		3,900.00
	758	6,712.00	
	174758		6,712.00
	805	247.00	
	174805		247.00
	883	45.00	
174883		45.00	
7. Close Unrestricted Funds	895	33,683.00	
	171		33,683.00