

CHRISTIAN COUNTY  
HEALTH DEPARTMENT

HOPKINSVILLE, KENTUCKY

FINANCIAL STATEMENTS  
JUNE 30, 2016

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**THURMAN CAMPBELL GROUP, PLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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**INDEPENDENT AUDITOR'S REPORT**

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

**Report on the Financial Statements**

We have audited the accompanying financial statements of Christian County Health Department as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Christian County Health Department's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Kentucky Cabinet for Health and Family Services as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Christian County Health Department, as of June 30, 2016, and the respective changes in financial position thereof for the year then ended in accordance the financial reporting provisions of the Kentucky Cabinet for Health and Family Services as described in Note 1.

## **Basis of Accounting**

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

## **Other Matters**

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Christian County Health Department's basic financial statements. The supplemental information on pages 14 through 66 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards on pages 67 through 68 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements

The supplemental information on pages 14 through 66 and the schedule of expenditures of federal awards on pages 67 through 68 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2016, on our consideration of the Christian County Health Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Christian County Health Department's internal control over financial reporting and compliance.

### **Restriction of Use**

This report is intended solely for the information and use of management, others within the organization, the Kentucky Cabinet for Health and Family Services, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Thurman Campbell Group, PLC*

Hopkinsville, KY  
October 28, 2016

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMBINED STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 REGULATORY BASIS  
 AS OF JUNE 30, 2016

	Governmental Fund Types		General Fixed Assets Group of Accounts	Totals (Memorandum Only)
	General Fund	Environmental Fund		
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 5,326,458	\$ 8,557	\$ -	\$ 5,335,015
Land	-	-	332,509	332,509
Buildings	-	-	2,418,311	2,418,311
Vehicles	-	-	194,151	194,151
Equipment	-	-	377,495	377,495
<b>TOTAL ASSETS</b>	<b>\$ 5,326,458</b>	<b>\$ 8,557</b>	<b>\$ 3,322,466</b>	<b>\$ 8,657,481</b>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>LIABILITIES:</b>				
Payroll Related Withholdings	\$ 30,445	\$ -	\$ -	\$ 30,445
<b>TOTAL LIABILITIES</b>	<b>30,445</b>	<b>-</b>	<b>-</b>	<b>30,445</b>
<b>FUND BALANCES:</b>				
Restricted State Reserve	39,784	-	-	-
Restricted Federal Reserve	99,306	8,557	-	107,863
Restricted Fees Reserve	72,391	-	-	-
Restricted Construction	4,509,051	-	-	4,509,051
Unrestricted Reserve	575,481	-	-	575,481
Investment in General Fixed Assets	-	-	3,322,466	3,322,466
<b>TOTAL FUND BALANCES</b>	<b>5,296,013</b>	<b>8,557</b>	<b>3,322,466</b>	<b>8,627,036</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 5,326,458</b>	<b>\$ 8,557</b>	<b>\$ 3,322,466</b>	<b>\$ 8,657,481</b>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMBINED STATEMENT OF REVENUES AND EXPENDITURES  
 ALL GOVERNMENTAL FUND TYPES  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Governmental Fund Types		Totals (Memorandum Only)
	General Fund	Environmental Fund	
Revenues:			
Federal	\$ 1,050,346	\$ -	\$ 1,050,346
State	494,276	-	494,276
Local	1,162,567	-	1,162,567
Service Fees	963,911	121,443	1,085,354
Interest	51,354	-	51,354
	<u>3,722,454</u>	<u>121,443</u>	<u>3,843,897</u>
TOTAL REVENUES			
Expenditures:			
Current:			
Salaries and Leave Pay	1,643,189	-	1,643,189
Personal Services and Part Time	37,877	-	37,877
Fringe Benefits	1,105,814	-	1,105,814
Independent Contractors	37,405	-	37,405
Travel	13,237	-	13,237
Space Occupancy	138,112	-	138,112
Office Administration	128,380	-	128,380
Medical Supplies	148,360	-	148,360
Automotive	17,804	-	17,804
Other	311,658	80,016	391,674
Capital Expenditures	27,625	-	27,625
	<u>3,609,461</u>	<u>80,016</u>	<u>3,689,477</u>
TOTAL EXPENDITURES			
Excess (Deficiency) of Revenues Over Expenditures	<u>112,993</u>	<u>41,427</u>	<u>154,420</u>
Other Financing Sources (Uses):			
Operating Transfers In	40,166	-	40,166
Operating Transfers Out	-	(40,166)	(40,166)
	<u>40,166</u>	<u>(40,166)</u>	<u>-</u>
Total Other Financing Sources (Uses)			
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>\$ 153,159</u>	<u>\$ 1,261</u>	<u>\$ 154,420</u>



CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMBINED STATEMENT OF CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	General Fund						Totals
	Restricted State	Restricted Federal	Restricted Fees	Restricted Construction	Unrestricted	Environmental Fund	(Memorandum Only)
Fund Balances - June 30, 2015	\$ 51,850	\$ 88,436	\$ 119,803	\$ 4,536,676	\$ 486,608	\$ 7,296	\$ 5,290,669
Transfers from Restricted Construction Balance for Capital Expenditures	-	-	-	(27,625)	-	-	(27,625)
Transfers from Restricted Fund Balance to Program Carryover Revenues	(13,795)	(2,506)	(56,373)	-	-	-	(72,674)
Transfers from Unrestricted Fund Balance to Carryover Revenues	-	-	-	-	(9,640)	-	(9,640)
Transfer to KY State Treasurer for Overpayment in Cost Center 803	(30,580)	-	-	-	-	-	(30,580)
Sub-Total	7,475	85,930	63,430	4,509,051	476,968	7,296	5,150,150
Excess (Deficiency) of Revenues over Expenditures	32,309	13,376	8,961	-	98,513	1,261	154,420
Fund Balances - June 30, 2016	\$ 39,784	\$ 99,306	\$ 72,391	\$ 4,509,051	\$ 575,481	\$ 8,557	\$ 5,304,570

See Notes to Financial Statements

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMBINED COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 BUDGET AND ACTUAL - GENERAL FUND  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
Federal	\$ 936,530	\$ 1,050,346	\$ 113,816
State	465,231	494,276	29,045
Local	1,162,428	1,162,567	139
Service Fees	1,030,321	963,911	(66,410)
Interest	51,800	51,354	(446)
TOTAL REVENUES	3,646,310	3,722,454	76,144
<b>Expenditures:</b>			
Current:			
Salaries and Leave Pay	1,625,824	1,643,189	(17,365)
Personal Services and Part Time	8,750	37,877	(29,127)
Fringe Benefits	1,146,633	1,105,814	40,819
Independent Contractors	65,100	37,405	27,695
Travel	7,625	13,237	(5,612)
Space Occupancy	138,200	138,112	88
Office Administration	145,317	128,380	16,937
Medical Supplies	148,505	148,360	145
Automotive	22,900	17,804	5,096
Other	307,457	311,658	(4,201)
Capital Expenditures	30,000	27,625	2,375
TOTAL EXPENDITURES	3,646,311	3,609,461	36,850
Excess (Deficiency) of Revenues Over Expenditures	(1)	112,993	112,994
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	-	40,166	40,166
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	\$ (1)	\$ 153,159	\$ 153,160

CHRISTIAN COUNTY HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

**Note 1: Summary of Significant Accounting Policies**

Reporting Entity

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

Basis of Accounting

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

Fund Structure

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

Budgets and Budgetary Accounting

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

CHRISTIAN COUNTY HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

**Note 1: Summary of Significant Accounting Policies (continued)**

General Fixed Assets Group of Accounts

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

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

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

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

Restricted Funds

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

Development Corporation

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

Total Columns

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

CHRISTIAN COUNTY HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

**Note 1: Summary of Significant Accounting Policies (continued)**

Compensated Absences

The Department allows employees to accumulate unused sick leave without limitation. The maximum number of vacation hours which can be accumulated by employees is based upon number of years of service. Employees are paid for their accumulated hours of vacation leave at current rates upon retirement or separation. Employees are not entitled to be paid for accumulated sick leave; however it is added to length of service in computing retirement benefits. Compensatory time was previously earned by working beyond the normal work week up to a maximum of 200 hours accumulated. The time is reduced when the employee takes a paid leave day. The Kentucky Cabinet for Health and Family Services, Department for Public Health does not require an accrual of a liability for employee's compensation for future absences. As of June 30, 2016, the estimated amount of compensatory absences accrued at current employee pay rates were \$317,222, which consisted of \$102,842 of vacation, \$213,363 of sick leave, and \$1,017 of compensatory leave.

Indirect Cost Allocation:

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

Excess of Expenditures over Unrestricted Fund Balance:

The state allotment to the Department shall be adjusted if the department accumulates an unrestricted fund balance, as of June 30 of a fiscal year, in excess of thirty (30) percent of that year's expenditures for nonfee programs plus forty (40) percent of that year's expenditures for fee for service programs, or \$80,000, whichever is greater. The Department shall submit, to the Department of Public Health, a written plan of use for the amount of the excess. If approved, the funds shall be placed into a local restricted fund to be used solely for the purpose(s) approved. There were no excess expenditures over unrestricted fund balance for 2016.

**Note 2: Retirement Plans**

All full-time employees of the Department (employees working 100 hours or more per month) are required by law to participate in the Kentucky Employees Retirement System (KERS), a cost-sharing, defined benefit, multiple-employer Public Employee Retirement System (PERS), that covers substantially all regular full-time members employed in non-hazardous duty positions of any state department, board, or agency directed by Executive Order to participate in the System.

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

CHRISTIAN COUNTY HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

**Note 2: Retirement Plans (continued)**

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

*Contributions* – For the years ended June 30, 2016 and 2015, grandfathered plan members were required to contribute 5.00% of wages for non-hazardous job classifications. Employees hired after September 1, 2008 were required to contribute 6% of wages for non-hazardous job classifications. Participating employers were required to contribute at an actuarially determined rate. Per Kentucky Revised Statute Section 61.565(3), normal contribution and past service contribution rates shall be determined by the Board on the basis of an annual valuation last proceeding the July 1 of a new biennium. The Board may amend contribution rates as of the first day of July of the second year of a biennium, if it is determined on the basis of a subsequent actuarial valuation that amended contributions rates are necessary to satisfy requirements determined in accordance with actuarial basis adopted by the Board. For the years ended June 30, 2016 and 2015, participating employers contributed 38.77% and 38.77%, respectively, of each employee's wages, which is equal to the actuarially determined rate set by the Board. Administrative costs of Kentucky Retirement System are financed through employer contributions and investment earnings.

Plan members who began participating on, or after, January 1, 2014, were required to contribute to the Cash Balance Plan. The Cash Balance Plan is known as a hybrid plan because it has characteristics of both a defined benefit plan and a defined contribution plan. Members in the plan contribute a set percentage of their salary each month to their own account. Plan members contribute 5.00% of wages to their own account and 1% to the health insurance fund. The employer contribution rate is set annually by the Board based on an actuarial valuation. The employer contributes a set percentage of each member's salary. Each month, when employer contributions are received, an employer pay credit is deposited to the member's account. For non-hazardous members, their account is credited with a 4% employer pay credit. The employer pay credit represents a portion of the employer contribution.

The Department's total current-year payroll for all of its employees amounted to \$1,681,066, of which \$1,634,037 was covered by the pension plan administered by the KERS.

The Department contributed \$641,426 for the year ended June 30, 2016, or 100% of the required contribution. The contribution was allocated \$633,516 to the KERS pension fund and \$7,910 to the KERS insurance fund. The Department's share of contributions required and paid for the years ended June 30, 2016 and 2015 were \$633,516 and \$583,046, respectively.

*Pension Liabilities, Expense, Deferred Outflows of Resources and Deferred Inflows of Resources* – At June 30, 2016, the Department disclosed a liability of \$9,338,606 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 Department's proportion of the net pension liability was based on a projection of the Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2015, the Department's proportion was .093089 percent, which was down to its proportion measured as of June 30, 2014.

CHRISTIAN COUNTY HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

**Note 3: Deposits and Investments**

On June 30, 2016, the reported amount of the Department's deposits was \$5,335,015 and the balance per the bank was \$5,367,392. Of the bank balance, \$250,000 was covered by federal depository insurance. The remainder was covered by securities held by the pledging bank's trust department in the name of the Department.

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

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

**Note 4: Post-Employment Health Care Benefits**

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

**Note 5: Risk Management**

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

**Note 6: Deferred Compensation Plan**

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

CHRISTIAN COUNTY HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

**Note 7: Related Party Transactions**

The Department is related through common board members with the Christian County Public Health Taxing District. The District collects the county health tax and remits a budgeted allocation to the Department throughout the fiscal year. During the fiscal year ended June 30, 2016, the District paid \$1,162,416 to the Department.

**Note 8: Subsequent Events**

Subsequent events were evaluated through October 28, 2016, which is the date the financial statements were available to be issued. There were no subsequent events affecting the financials, as of this date.



CHRISTIAN COUNTY HEALTH DEPARTMENT  
SCHEDULE OF AUDIT ADJUSTMENTS  
FOR THE YEAR ENDED JUNE 30, 2016

None

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 FOOD SERVICES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
State			
State Environmental	\$ 35,721	\$ 23,263	\$ (12,458)
State DEI	3,375	-	(3,375)
Service Fees			
Self Pay	-	1,626	1,626
Local			
Tax Appropriations	84,301	84,298	(3)
<b>Total Revenues</b>	123,397	109,187	(14,210)
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	44,442	44,964	522
Fringe Benefits	24,596	15,676	(8,920)
Travel	175	68	(107)
Office Administration	650	161	(489)
Other	600	300	(300)
Total Direct	70,463	61,169	(9,294)
Indirect:			
Share of Department Administration	20,083	15,288	(4,795)
Share of Environmental Administration	31,617	31,449	(168)
Share of Space Occupancy	1,234	1,282	48
Total Indirect	52,934	48,019	(4,915)
<b>Total Expenditures</b>	123,397	109,188	(14,209)
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	\$ -	\$ (1)	\$ (1)

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 PUBLIC FACILITIES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State			
State Environmental	\$ 9,955	\$ 14,320	\$ 4,365
Local			
Tax Appropriations	33,736	33,733	(3)
Service Fees			
Self Pay	-	330	330
<b>Total Revenues</b>	<u>43,691</u>	<u>48,383</u>	<u>4,692</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	15,565	17,824	2,259
Personal Services and Part Time	-	1,399	1,399
Fringe Benefits	8,633	6,900	(1,733)
Travel	-	588	588
Office Administration	50	25	(25)
Other	100	862	762
Total Direct	<u>24,348</u>	<u>27,598</u>	<u>3,250</u>
Indirect:			
Share of Department Administration	7,034	6,381	(653)
Share of Environmental Administration	11,074	13,123	2,049
Share of Space Occupancy	1,235	1,282	47
Total Indirect	<u>19,343</u>	<u>20,786</u>	<u>1,443</u>
<b>Total Expenditures</b>	<u>43,691</u>	<u>48,384</u>	<u>4,693</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 GENERAL SANITATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local			
Tax Appropriations	\$ 48,747	\$ 23,095	\$ (25,652)
Service Fees			
Self Pay	-	1,010	1,010
<b>Total Revenues</b>	<u>48,747</u>	<u>24,105</u>	<u>(24,642)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	16,800	7,728	(9,072)
Personal Services and Part Time	-	1,300	1,300
Fringe Benefits	9,318	3,066	(6,252)
Travel	100	-	(100)
Office Administration	250	67	(183)
Other	1,500	1,089	(411)
Total Direct	<u>27,968</u>	<u>13,250</u>	<u>(14,718)</u>
Indirect:			
Share of Department Administration	7,592	3,130	(4,462)
Share of Environmental Administration	11,952	6,444	(5,508)
Share of Space Occupancy	1,235	1,282	47
Total Indirect	<u>20,779</u>	<u>10,856</u>	<u>(9,923)</u>
<b>Total Expenditures</b>	<u>48,747</u>	<u>24,106</u>	<u>(24,641)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 ONSITE SEWAGE  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
<b>Revenues:</b>			
State			
State Environmental	\$ -	\$ 19,994	\$ 19,994
Local			
Tax Appropriations	-	23,247	23,247
Service Fees			
Self Pay	<u>32,000</u>	<u>36,920</u>	<u>4,920</u>
<b>Total Revenues</b>	<u>32,000</u>	<u>80,161</u>	<u>48,161</u>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	10,942	32,415	21,473
Fringe Benefits	6,069	12,290	6,221
Office Administration	-	21	21
Other	<u>1,025</u>	<u>925</u>	<u>(100)</u>
Total Direct	<u>18,036</u>	<u>47,331</u>	<u>29,295</u>
Indirect:			
Share of Department Administration	4,945	10,317	5,372
Share of Environmental Administration	7,785	21,230	13,445
Share of Space Occupancy	<u>1,235</u>	<u>1,282</u>	<u>47</u>
Total Indirect	<u>13,965</u>	<u>32,829</u>	<u>18,864</u>
<b>Total Expenditures</b>	<u>32,001</u>	<u>80,160</u>	<u>48,159</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1)</u>	<u>\$ 1</u>	<u>\$ 2</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 PREVENTATIVE/PRESENTING PROBLEMS  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
<b>Total Revenues</b>	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	482,254	462,082	(20,172)
Personal Services and Part Time	-	2,940	2,940
Fringe Benefits	267,476	214,460	(53,016)
Independent Contractors	500	-	(500)
Office Administration	1,900	2,326	426
Medical Supplies	12,000	15,283	3,283
Other	200	577	377
<b>Total Direct</b>	<u>764,330</u>	<u>697,668</u>	<u>(66,662)</u>
Indirect:			
Share of Department Administration	217,933	180,451	(37,482)
Share of Space Occupancy	119,099	123,648	4,549
Share of Medical Administration	52,237	43,498	(8,739)
Share of Clinic Clerical	353,521	356,365	2,844
Share of Preventive Medical	-	(489,495)	(489,495)
Share of Preventive Counseling	-	(8,254)	(8,254)
Share of Problem Medical	(1,507,121)	(731,330)	775,791
Share of Problem Counseling	-	(172,431)	(172,431)
Share of Breast Feeding Counseling	-	(119)	(119)
<b>Total Indirect</b>	<u>(764,331)</u>	<u>(697,667)</u>	<u>66,664</u>
<b>Total Expenditures</b>	<u>(1)</u>	<u>1</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1)</u>	<u>\$ 1</u>	<u>\$ 2</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 PERSONAL DENTAL SERVICES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State			
State Restricted	\$ 25	\$ 25	\$ -
Service Fees			
Self Pay	1,963	3,301	1,338
<b>Total Revenues</b>	<b>1,988</b>	<b>3,326</b>	<b>1,338</b>
Expenditures:			
Direct:			
Salaries and Leave Pay	266	-	(266)
Fringe Benefits	148	-	(148)
Other	93	-	(93)
<b>Total Direct</b>	<b>507</b>	<b>-</b>	<b>(507)</b>
Indirect:			
Share of Department Administration	120	-	(120)
Share of Space Occupancy	41	43	2
Share of Medical Administration	29	-	(29)
Share of Problem Medical	1,291	2,809	1,518
<b>Total Indirect</b>	<b>1,481</b>	<b>2,852</b>	<b>1,371</b>
<b>Total Expenditures</b>	<b>1,988</b>	<b>2,852</b>	<b>864</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 474</u>	<u>\$ 474</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 RADIOLOGY/PATHOLOGY/LABORATORY  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
<b>Total Revenues</b>	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	22,553	31,566	9,013
Personal Services and Part Time	-	18	18
Fringe Benefits	12,509	14,628	2,119
Independent Contractors	9,600	7,091	(2,509)
Medical Supplies	29,357	23,617	(5,740)
Total Direct	<u>74,019</u>	<u>76,920</u>	<u>2,901</u>
Indirect:			
Share of Department Administration	10,192	12,233	2,041
Share of Space Occupancy	2,469	2,564	95
Share of Medical Administration	2,443	2,948	505
Share of Clinic Clerical	16,533	24,155	7,622
Share of Lab Services	(105,655)	(118,818)	(13,163)
Total Indirect	<u>(74,018)</u>	<u>(76,918)</u>	<u>(2,900)</u>
<b>Total Expenditures</b>	<u>1</u>	<u>2</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1)</u>	<u>\$ (2)</u>	<u>\$ (1)</u>



CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 HEALTHY COMMUNITY  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ 10,000	\$ 7,318	\$ (2,682)
Local			
Tax Appropriations	-	6,858	6,858
<b>Total Revenues</b>	<u>10,000</u>	<u>14,176</u>	<u>4,176</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	3,012	5,365	2,353
Fringe Benefits	1,671	2,966	1,295
Office Administration	1,600	1,801	201
Other	1,207	117	(1,090)
<b>Total Direct</b>	<u>7,490</u>	<u>10,249</u>	<u>2,759</u>
Indirect:			
Share of Department Administration	1,361	2,476	1,115
Share of Space Occupancy	823	854	31
Share of Medical Administration	326	597	271
<b>Total Indirect</b>	<u>2,510</u>	<u>3,927</u>	<u>1,417</u>
<b>Total Expenditures</b>	<u>10,000</u>	<u>14,176</u>	<u>4,176</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 PHEP EBOLA PREPAREDNESS  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ -	\$ 11,006	\$ 11,006
Local			
Tax Appropriations	-	2,005	2,005
<b>Total Revenues</b>	<b>-</b>	<b>13,011</b>	<b>13,011</b>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	2,161	2,161
Fringe Benefits	-	1,192	1,192
Travel	-	60	60
Office Administration	-	973	973
Other	-	7,387	7,387
<b>Total Direct</b>	<b>-</b>	<b>11,773</b>	<b>11,773</b>
Indirect:			
Share of Department Administration	-	997	997
Share of Medical Administration	-	241	241
<b>Total Indirect</b>	<b>-</b>	<b>1,238</b>	<b>1,238</b>
<b>Total Expenditures</b>	<b>-</b>	<b>13,011</b>	<b>13,011</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 KCCSP OUTREACH/EDUCATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State			
State Restricted	\$ -	\$ 2,116	\$ 2,116
<b>Total Revenues</b>	<u>-</u>	<u>2,116</u>	<u>2,116</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	822	822
Fringe Benefits	-	454	454
Travel	-	45	45
Office Administration	-	4	4
Other	-	250	250
<b>Total Direct</b>	<u>-</u>	<u>1,575</u>	<u>1,575</u>
Indirect:			
Share of Department Administration	-	380	380
Share of Medical Administration	-	92	92
<b>Total Indirect</b>	<u>-</u>	<u>472</u>	<u>472</u>
<b>Total Expenditures</b>	<u>-</u>	<u>2,047</u>	<u>2,047</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 69</u>	<u>\$ 69</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 JONAS WINTER STORM  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
<b>Total Revenues</b>	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Other	-	(28)	(28)
Total Direct	-	(28)	(28)
Indirect:			
Share of Medical Administration	-	28	28
Total Indirect	-	28	28
<b>Total Expenditures</b>	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 ACCREDITATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal	\$ -	\$ 30,890	\$ 30,890
State			
State Environmental	-	3,002	3,002
Service Fees			
Interest	30,929	30,314	(615)
<b>Total Revenues</b>	<u>30,929</u>	<u>64,206</u>	<u>33,277</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	11,531	25,545	14,014
Fringe Benefits	6,396	14,127	7,731
Travel	600	(113)	(713)
Other	5,000	9,147	4,147
<b>Total Direct</b>	<u>23,646</u>	<u>48,706</u>	<u>25,060</u>
Indirect:			
Share of Department Administration	5,211	11,801	6,590
Share of Space Occupancy	823	854	31
Share of Medical Administration	1,249	2,844	1,595
<b>Total Indirect</b>	<u>7,283</u>	<u>15,499</u>	<u>8,216</u>
<b>Total Expenditures</b>	<u>30,929</u>	<u>64,205</u>	<u>33,276</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 HANDS GF SERVICES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State			
State Restricted	\$ 40,000	\$ 62,120	\$ 22,120
<b>Total Revenues</b>	<u>40,000</u>	<u>62,128</u>	<u>22,128</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	17,584	16,688	(896)
Fringe Benefits	9,753	9,226	(527)
Travel	150	577	427
Office Administration	350	-	(350)
Other	1,489	489	(1,000)
<b>Total Direct</b>	<u>29,326</u>	<u>26,980</u>	<u>(2,346)</u>
Indirect:			
Share of Department Administration	7,946	7,707	(239)
Share of Medical Administration	1,905	1,859	(46)
Share of Space Occupancy	823	854	31
<b>Total Indirect</b>	<u>10,674</u>	<u>10,420</u>	<u>(254)</u>
<b>Total Expenditures</b>	<u>40,000</u>	<u>37,400</u>	<u>(2,600)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 24,728</u>	<u>\$ 24,728</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 PHEP  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local			
Tax Appropriations	\$ -	\$ 1,403	\$ 1,403
<b>Total Revenues</b>	<u>-</u>	<u>1,403</u>	<u>1,403</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	130	130
Fringe Benefits	-	637	637
Total Direct	<u>-</u>	<u>767</u>	<u>767</u>
Indirect:			
Share of Department Administration	-	508	508
Share of Medical Administration	-	128	128
Total Indirect	<u>-</u>	<u>636</u>	<u>636</u>
<b>Total Expenditures</b>	<u>-</u>	<u>1,403</u>	<u>1,403</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 HUMANA VITALITY  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Service Fees			
Self Pay	\$ 27,526	\$ 38,225	\$ 10,699
<b>Total Revenues</b>	<u>27,526</u>	<u>38,225</u>	<u>10,699</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	8,360	8,893	533
Fringe Benefits	4,636	4,920	284
Travel	100	-	(100)
Office Administration	2,000	6	(1,994)
Medical Supplies	5,000	8,250	3,250
Other	1,925	1,690	(235)
Total Direct	<u>22,021</u>	<u>23,759</u>	<u>1,738</u>
Indirect:			
Share of Department Administration	3,777	4,108	331
Share of Space Occupancy	823	854	31
Share of Medical Administration	905	991	86
Total Indirect	<u>5,505</u>	<u>5,953</u>	<u>448</u>
<b>Total Expenditures</b>	<u>27,526</u>	<u>29,712</u>	<u>2,186</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 8,513</u>	<u>\$ 8,513</u>



CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 ORAL HEALTH SPECIAL INITIATIVE  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State			
State Restricted	\$ -	\$ 10,000	\$ 10,000
<b>Total Revenues</b>	<u>-</u>	<u>10,000</u>	<u>10,000</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	877	877
Fringe Benefits	-	489	489
Other	-	5,146	5,146
Total Direct	<u>-</u>	<u>6,512</u>	<u>6,512</u>
Indirect:			
Share of Department Administration	-	403	403
Share of Medical Administration	-	98	98
Total Indirect	<u>-</u>	<u>501</u>	<u>501</u>
<b>Total Expenditures</b>	<u>-</u>	<u>7,013</u>	<u>7,013</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 2,987</u>	<u>\$ 2,987</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 TOBACCO PROGRAM FEDERAL FUNDS  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal	\$ -	\$ 7,636	\$ 7,636
Local			
Tax Appropriations	-	534	534
<b>Total Revenues</b>	-	8,170	8,170
Expenditures:			
Direct:			
Office Administration	-	325	325
Other	-	7,845	7,845
Total Direct	-	8,170	8,170
<b>Total Expenditures</b>	-	8,170	8,170
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 MCH COORDINATOR  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
<b>Revenues:</b>			
Federal Grant	\$ 70,275	\$ 52,355	\$ (17,920)
Service Fees	-	397	397
Local			
Tax Appropriations	-	3,318	3,318
<b>Total Revenues</b>	<u>70,275</u>	<u>56,070</u>	<u>(14,205)</u>
<b>Expenditures:</b>			
<b>Direct:</b>			
Salaries and Leave Pay	28,822	22,443	(6,379)
Fringe Benefits	15,986	12,413	(3,573)
Travel	-	120	120
Office Administration	-	316	316
Other	8,291	6,843	(1,448)
<b>Total Direct</b>	<u>53,099</u>	<u>42,135</u>	<u>(10,964)</u>
<b>Indirect:</b>			
Share of Department Administration	13,025	10,368	(2,657)
Share of Space Occupancy	1,029	1,068	39
Share of Medical Administration	3,122	2,499	(623)
<b>Total Indirect</b>	<u>17,176</u>	<u>13,935</u>	<u>(3,241)</u>
<b>Total Expenditures</b>	<u>70,275</u>	<u>56,070</u>	<u>(14,205)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 COMPETITIVE HOME VISITING  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ 38,500	\$ 42,470	\$ 3,970
<b>Total Revenues</b>	38,500	42,470	3,970
Expenditures:			
Direct:			
Salaries and Leave Pay	15,262	12,823	(2,439)
Fringe Benefits	8,465	7,090	(1,375)
Travel	150	502	352
Office Administration	2,736	-	(2,736)
Other	2,514	500	(2,014)
Total Direct	29,127	20,915	(8,212)
Indirect:			
Share of Department Administration	6,897	5,922	(975)
Share of Medical Administration	1,653	1,428	(225)
Share of Space Occupancy	823	854	31
Total Indirect	9,373	8,204	(1,169)
<b>Total Expenditures</b>	38,500	29,119	(9,381)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 13,351	\$ 13,351

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 COMP HV START-UP/ADMIN  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ 4,000	\$ 4,000	\$ -
Local			
Tax Appropriations	-	1,084	1,084
Unrestricted Carryover	-	58	58
	<u>4,000</u>	<u>5,142</u>	<u>1,142</u>
<b>Total Revenues</b>	<b>4,000</b>	<b>5,142</b>	<b>1,142</b>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	707	707
Fringe Benefits	-	393	393
Travel	-	30	30
Other	4,000	3,608	(392)
Total Direct	<u>4,000</u>	<u>4,738</u>	<u>738</u>
Indirect:			
Share of Department Administration	-	325	325
Share of Medical Administration	-	79	79
Total Indirect	<u>-</u>	<u>404</u>	<u>404</u>
<b>Total Expenditures</b>	<b>4,000</b>	<b>5,142</b>	<b>1,142</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 KCCSP  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
State Restricted	\$ 9,969	\$ 14,879	\$ 4,910
State Restricted Carryover	-	347	347
Local			
Tax Appropriations	12,669	135	(12,534)
<b>Total Revenues</b>	<b>22,638</b>	<b>15,361</b>	<b>(7,277)</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
Salaries and Leave Pay	4,502	4,586	84
Fringe Benefits	2,497	2,537	40
Independent Contractors	12,500	2,379	(10,121)
Office Administration	-	1,058	1,058
Medical Supplies	-	1,271	1,271
Other	-	261	261
<b>Total Direct</b>	<b>19,499</b>	<b>12,092</b>	<b>(7,407)</b>
<b>Indirect:</b>			
Share of Department Administration	2,034	2,119	85
Share of Medical Administration	488	510	22
Share of Space Occupancy	617	641	24
<b>Total Indirect</b>	<b>3,139</b>	<b>3,270</b>	<b>131</b>
<b>Total Expenditures</b>	<b>22,638</b>	<b>15,362</b>	<b>(7,276)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ (1)</b>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 CHILD FATALITY PREVENTION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ 800	\$ 106	\$ (694)
Service Fees			
Interest	87	2	(85)
<b>Total Revenues</b>	887	108	(779)
Expenditures:			
Direct:			
Salaries and Leave Pay	400	31	(369)
Fringe Benefits	222	17	(205)
Total Direct	622	48	(574)
Indirect:			
Share of Department Administration	181	14	(167)
Share of Medical Administration	43	3	(40)
Share of Space Occupancy	41	43	2
Total Indirect	265	60	(205)
<b>Total Expenditures</b>	887	108	(779)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 PEDIATRIC/ADOLESCENT  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
Federal Grant	\$ 9,962	\$ 9,962	\$ -
State			
State Restricted	15,058	29,255	14,197
Local			
Tax Appropriations	141,675	142,001	326
Service Fees			
Personal Health	256,392	119,547	(136,845)
Self Pay	7,500	5,592	(1,908)
Insurance	75,000	15,539	(59,461)
Interest	-	507	507
Unrestricted Carryover	-	8,145	8,145
	<u>505,587</u>	<u>330,548</u>	<u>(175,039)</u>
<b>Total Revenues</b>			
<b>Expenditures:</b>			
<b>Direct:</b>			
Salaries and Leave Pay	-	1,075	1,075
Fringe Benefits	-	592	592
Travel	-	1,000	1,000
Office Administration	-	5	5
Medical Supplies	35,000	23,993	(11,007)
Other	1,000	1,292	292
Total Direct	<u>36,000</u>	<u>27,957</u>	<u>(8,043)</u>
<b>Indirect:</b>			
Share of Department Administration	-	496	496
Share of Medical Administration	-	120	120
Share of Preventive Medical	-	258,305	258,305
Share of Preventive Counseling	-	91	91
Share of Problem Medical	452,098	32,560	(419,538)
Share of Lab Services	17,489	11,020	(6,469)
Total Indirect	<u>469,587</u>	<u>302,592</u>	<u>(166,995)</u>
	<u>505,587</u>	<u>330,549</u>	<u>(175,038)</u>
<b>Total Expenditures</b>			
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>



CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 FAMILY PLANNING  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ 52,450	\$ 39,324	\$ (13,126)
State			
State Restricted	2,731	1,751	(980)
State Restricted Carryover	-	1,793	1,793
Local			
Tax Appropriations	10,410	-	(10,410)
Service Fees			
Preventive	138,258	98,527	(39,731)
Program Income Carryover	-	44,191	44,191
Self Pay	8,000	6,338	(1,662)
Insurance	59,454	55,196	(4,258)
Interest	-	2	2
	<b>Total Revenues</b>	<b>271,303</b>	<b>247,122</b>
<b>Total Revenues</b>	<b>271,303</b>	<b>247,122</b>	<b>(24,181)</b>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	275	275
Fringe Benefits	-	147	147
Independent Contractors	1,000	-	(1,000)
Office Administration	799	215	(584)
Medical Supplies	42,100	50,461	8,361
Other	900	164	(736)
Total Direct	44,799	51,262	6,463
Indirect:			
Share of Department Administration	-	130	130
Share of Medical Administration	-	31	31
Share of Preventive Medical	-	102,532	102,532
Share of Problem Medical	208,814	77,607	(131,207)
Share of Lab Services	17,690	15,562	(2,128)
Total Indirect	226,504	195,862	(30,642)
<b>Total Expenditures</b>	<b>271,303</b>	<b>247,124</b>	<b>(24,179)</b>
Excess (Deficiency) of Revenues Over Expenditures	<b>\$ -</b>	<b>\$ (2)</b>	<b>\$ (2)</b>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 MATERNITY SERVICES AND ACTIVITY  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
Service Fees			
Title XIX	\$ 119	\$ 593	\$ 474
Program Income Carry Over	12,637	12,181	(456)
Insurance	-	106	106
	<u>12,756</u>	<u>12,880</u>	<u>124</u>
<b>Total Revenues</b>			
<b>Expenditures:</b>			
Direct:			
Independent Contractors	11,500	12,483	983
Medical Supplies	48	-	(48)
Other	1,100	-	(1,100)
Total Direct	<u>12,648</u>	<u>12,483</u>	<u>(165)</u>
Indirect:			
Share of Problem Medical	108	391	283
Share of Lab Services	-	6	6
Total Indirect	<u>108</u>	<u>397</u>	<u>289</u>
<b>Total Expenditures</b>	<u>12,756</u>	<u>12,880</u>	<u>124</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 WIC  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
Federal Grant	\$ 657,993	\$ 653,551	\$ (4,442)
Local			
Tax Appropriations	37,544	77,113	39,569
<b>Total Revenues</b>	<b>695,537</b>	<b>730,664</b>	<b>35,127</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
Salaries and Leave Pay	60,206	40,460	(19,746)
Personal Services and Part Time	2,500	7,416	4,916
Fringe Benefits	33,733	23,182	(10,551)
Travel	500	209	(291)
Office Administration	18,100	4,515	(13,585)
Medical Supplies	-	5,000	5,000
Other	11,000	16,397	5,397
<b>Total Direct</b>	<b>126,039</b>	<b>97,179</b>	<b>(28,860)</b>
<b>Indirect:</b>			
Share of Department Administration	28,337	22,610	(5,727)
Share of Space Occupancy	37,038	38,453	1,415
Share of Medical Administration	6,792	5,450	(1,342)
Share of Problem Medical	465,869	354,102	(111,767)
Share of Problem Counseling	-	172,431	172,431
Share of Lab Services	31,461	40,320	8,859
<b>Total Indirect</b>	<b>569,497</b>	<b>633,485</b>	<b>63,988</b>
<b>Total Expenditures</b>	<b>695,536</b>	<b>730,664</b>	<b>35,128</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ (1)</b>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 NUTRITION AND PHYSICAL ACTIVITY  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
Federal Grant	\$ 9,047	\$ 9,047	\$ -
Local			
Tax Appropriations	-	1,281	1,281
Service Fees			
Preventive	3,560	1,134	(2,426)
Self Pay	100	97	(3)
Insurance	1,489	304	(1,185)
<b>Total Revenues</b>	<b>14,196</b>	<b>11,863</b>	<b>(2,333)</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
Salaries and Leave Pay	3,776	2,325	(1,451)
Fringe Benefits	2,094	1,285	(809)
Travel	100	203	103
Office Administration	100	1	(99)
Other	1,930	350	(1,580)
<b>Total Direct</b>	<b>8,000</b>	<b>4,164</b>	<b>(3,836)</b>
<b>Indirect:</b>			
Share of Department Administration	1,706	1,076	(630)
Share of Space Occupancy	823	854	31
Share of Medical Administration	409	259	(150)
Share of Preventive Counseling	-	5,508	5,508
Share of Problem Medical	3,258	-	(3,258)
<b>Total Indirect</b>	<b>6,196</b>	<b>7,697</b>	<b>1,501</b>
<b>Total Expenditures</b>	<b>14,196</b>	<b>11,861</b>	<b>(2,335)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ 2</b>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 TUBERCULOSIS  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
Federal Grant	\$ 50	\$ 50	\$ -
Local			
Tax Appropriations	34,430	49,493	15,063
Service Fees			
Preventive	18,448	16,878	(1,570)
Insurance	5,500	7,287	1,787
<b>Total Revenues</b>	<b>58,428</b>	<b>73,782</b>	<b>15,354</b>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	-	734	734
Fringe Benefits	-	404	404
Travel	-	239	239
Office Administration	-	135	135
Medical Supplies	3,000	3,862	862
Other	-	318	318
<b>Total Direct</b>	<b>3,000</b>	<b>5,692</b>	<b>2,692</b>
Indirect:			
Share of Department Administration	-	339	339
Share of Medical Administration	-	82	82
Share of Preventive Medical	-	1,294	1,294
Share of Problem Medical	49,995	61,047	11,052
Share of Lab Services	5,433	5,330	(103)
<b>Total Indirect</b>	<b>55,428</b>	<b>68,092</b>	<b>12,664</b>
<b>Total Expenditures</b>	<b>58,428</b>	<b>73,784</b>	<b>15,356</b>
Excess (Deficiency) of Revenues Over Expenditures	<b>\$ -</b>	<b>\$ (2)</b>	<b>\$ (2)</b>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 SEXUALLY TRANSMITTED DISEASES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
Local			
Tax Appropriations	\$ 69,814	\$ 104,720	\$ 34,906
Service Fees			
Personal Health	75,387	50,936	(24,451)
Self Pay Coinsurance	500	1,852	1,352
Self Pay	5,000	3,867	(1,133)
Insurance	20,000	19,311	(689)
<b>Total Revenues</b>	<b>170,701</b>	<b>180,686</b>	<b>9,985</b>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	1,778	2,516	738
Fringe Benefits	986	1,389	403
Travel	-	350	350
Office Administration	100	167	67
Medical Supplies	500	63	(437)
Total Direct	<u>3,364</u>	<u>4,485</u>	<u>1,121</u>
Indirect:			
Share of Department Administration	803	1,164	361
Share of Space Occupancy	412	427	15
Share of Medical Administration	193	280	87
Share of Preventive Medical	-	718	718
Share of Problem Medical	145,371	143,912	(1,459)
Share of Lab Services	20,558	29,699	9,141
Total Indirect	<u>167,337</u>	<u>176,200</u>	<u>8,863</u>
<b>Total Expenditures</b>	<b>170,701</b>	<b>180,685</b>	<b>9,984</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 DIABETES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
State			
State Restricted	\$ 27,983	\$ 27,983	\$ -
Local			
Tax Appropriations	423	-	(423)
Service Fees			
Title XIX	5,824	4,517	(1,307)
Self Pay	250	474	224
Insurance	145	852	707
	<u>34,625</u>	<u>33,826</u>	<u>(799)</u>
<b>Total Revenues</b>			
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	4,000	3,394	(606)
Fringe Benefits	2,219	1,877	(342)
Independent Contractors	2,500	830	(1,670)
Travel	150	30	(120)
Office Administration	250	-	(250)
Medical Supplies	500	2,801	2,301
Other	4,360	2,467	(1,893)
Total Direct	<u>13,979</u>	<u>11,399</u>	<u>(2,580)</u>
Indirect:			
Share of Department Administration	1,808	1,567	(241)
Share of Space Occupancy	1,646	1,709	63
Share of Medical Administration	433	378	(55)
Share of Problem Medical	14,075	12,538	(1,537)
Share of Lab Services	2,684	1,728	(956)
Total Indirect	<u>20,646</u>	<u>17,920</u>	<u>(2,726)</u>
	<u>34,625</u>	<u>29,319</u>	<u>(5,306)</u>
<b>Total Expenditures</b>			
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 4,507</u>	<u>\$ 4,507</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 ADULT VISITS AND FOLLOW-UP  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local			
Tax Appropriations	\$ 76,951	\$ 36,752	\$ (40,199)
Service Fees			
Title XVIII	9,000	8,595	(405)
Title XIX	19,335	15,575	(3,760)
Self Pay	11,500	10,245	(1,255)
Insurance	40,000	29,222	(10,778)
Interest	-	48	48
	<b>156,786</b>	<b>100,437</b>	<b>(56,349)</b>
Expenditures:			
Direct:			
Independent Contractors	2,500	425	(2,075)
Medical Supplies	21,000	12,662	(8,338)
Automotive	-	409	409
Other	500	706	206
Total Direct	24,000	14,202	(9,798)
Indirect:			
Share of Preventive Medical	-	46,782	46,782
Share of Preventive Counseling	-	2,655	2,655
Share of Problem Medical	124,905	32,872	(92,033)
Share of Lab Services	7,881	3,925	(3,956)
Total Indirect	132,786	86,234	(46,552)
	<b>156,786</b>	<b>100,436</b>	<b>(56,350)</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 1	\$ 1



CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 LEAD POISONING PREVENTION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local			
Tax Appropriations	\$ -	\$ 4,278	\$ 4,278
Service Fees			
Title XIX	-	1,028	1,028
<b>Total Revenues</b>	<u>-</u>	<u>5,306</u>	<u>5,306</u>
Expenditures:			
Indirect:			
Share of Problem Medical	-	3,378	3,378
Share of Lab Services	-	1,927	1,927
Total Indirect	<u>-</u>	<u>5,305</u>	<u>5,305</u>
<b>Total Expenditures</b>	<u>-</u>	<u>5,305</u>	<u>5,305</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 BREAST AND CERVICAL CANCER  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ 9,217	\$ 16,125	\$ 6,908
Local			
Tax Appropriations	46,002	56,400	10,398
Service Fees			
Personal Health	11,697	32,892	21,195
Self Pay Coinsurance	-	35	35
Self Pay	2,500	2,717	217
Insurance	7,000	15,585	8,585
<b>Total Revenues</b>	<b>83,319</b>	<b>123,781</b>	<b>40,462</b>
Expenditures:			
Direct:			
Salaries and Leave Pay	9,115	7,078	(2,037)
Fringe Benefits	5,056	3,917	(1,139)
Independent Contractors	17,500	6,697	(10,803)
Office Administration	200	276	76
Medical Supplies	-	59	59
Other	900	706	(194)
Total Direct	<u>32,771</u>	<u>18,733</u>	<u>(14,038)</u>
Indirect:			
Share of Department Administration	4,119	3,269	(850)
Share of Space Occupancy	1,646	1,709	63
Share of Medical Administration	987	788	(199)
Share of Preventive Medical	-	79,865	79,865
Share of Problem Medical	41,337	10,114	(31,223)
Share of Lab Services	2,459	9,302	6,843
Total Indirect	<u>50,548</u>	<u>105,047</u>	<u>54,499</u>
<b>Total Expenditures</b>	<b>83,319</b>	<b>123,780</b>	<b>40,461</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 COMMUNITY BASED SERVICES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
Local			
Tax Appropriations	\$ 266,037	\$ 281,694	\$ 15,657
Service Fees			
Self Pay	-	17,964	17,964
Other	-	297	297
Interest	15,784	15,553	(231)
Unrestricted Carryover	-	1,562	1,562
<b>Total Revenues</b>	<b>281,821</b>	<b>317,070</b>	<b>35,249</b>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	118,246	126,329	8,083
Personal Services and Part Time	-	125	125
Fringe Benefits	65,584	69,864	4,280
Travel	250	166	(84)
Office Administration	2,000	2,079	79
Other	13,036	28,912	15,876
Total Direct	<u>199,116</u>	<u>227,475</u>	<u>28,359</u>
Indirect:			
Share of Department Administration	53,436	58,422	4,986
Share of Space Occupancy	16,461	17,090	629
Share of Medical Administration	12,808	14,082	1,274
Total Indirect	<u>82,705</u>	<u>89,594</u>	<u>6,889</u>
<b>Total Expenditures</b>	<b>281,821</b>	<b>317,069</b>	<b>35,248</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 FOCUS AREA A - READINESS  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ 45,736	\$ 45,736	\$ -
Local			
Tax Appropriations	528	523	(5)
Unrestricted Carryover	-	17,571	17,571
<b>Total Revenues</b>	<u>46,264</u>	<u>63,830</u>	<u>17,566</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	17,829	20,583	2,754
Fringe Benefits	9,889	10,916	1,027
Travel	200	1,795	1,595
Office Administration	550	683	133
Automotive	1,000	1,096	96
Other	3,927	13,878	9,951
Total Direct	<u>33,395</u>	<u>48,951</u>	<u>15,556</u>
Indirect:			
Share of Department Administration	8,057	9,580	1,523
Share of Space Occupancy	2,881	2,991	110
Share of Medical Administration	1,931	2,309	378
Total Indirect	<u>12,869</u>	<u>14,880</u>	<u>2,011</u>
<b>Total Expenditures</b>	<u>46,264</u>	<u>63,831</u>	<u>17,567</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 FOCUS AREA B - SURVEILLANCE  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local			
Tax Appropriations	\$ 29,234	\$ 29,873	\$ 639
<b>Total Revenues</b>	<u>29,234</u>	<u>29,873</u>	<u>639</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	12,364	13,447	1,083
Fringe Benefits	6,858	7,433	575
Travel	250	-	(250)
Office Administration	1,600	-	(1,600)
<b>Total Direct</b>	<u>21,072</u>	<u>20,880</u>	<u>(192)</u>
Indirect:			
Share of Department Administration	5,587	6,214	627
Share of Space Occupancy	1,235	1,282	47
Share of Medical Administration	1,339	1,497	158
<b>Total Indirect</b>	<u>8,161</u>	<u>8,993</u>	<u>832</u>
<b>Total Expenditures</b>	<u>29,233</u>	<u>29,873</u>	<u>640</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 ANTHEM FOUNDATION GIFTS GRANT  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Service Fees	\$ -	\$ 7,222	\$ 7,222
<b>Total Revenues</b>	<b>-</b>	<b>7,222</b>	<b>7,222</b>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	3,378	3,378
Fringe Benefits	-	1,869	1,869
Office Administration	-	37	37
Other	-	5	5
Total Direct	-	5,289	5,289
Indirect:			
Share of Department Administration	-	1,558	1,558
Share of Medical Administration	-	376	376
Total Indirect	-	1,934	1,934
<b>Total Expenditures</b>	<b>-</b>	<b>7,223</b>	<b>7,223</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (1)	\$ (1)

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 TOBACCO  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
<b>Revenues:</b>			
State			
State Restricted	\$ 17,064	\$ 15,232	\$ (1,832)
State Grant	3,919	-	(3,919)
Local			
Tax Appropriations	452	1,949	1,497
Service Fees			
Self Pay	-	50	50
<b>Total Revenues</b>	<b>21,435</b>	<b>17,231</b>	<b>(4,204)</b>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	5,633	5,634	1
Fringe Benefits	3,124	3,112	(12)
Travel	100	-	(100)
Office Administration	-	45	45
Other	6,953	2,648	(4,305)
Total Direct	<b>15,810</b>	<b>11,439</b>	<b>(4,371)</b>
Indirect:			
Share of Department Administration	2,546	2,601	55
Share of Space Occupancy	2,469	2,564	95
Share of Medical Administration	610	627	17
Total Indirect	<b>5,625</b>	<b>5,792</b>	<b>167</b>
<b>Total Expenditures</b>	<b>21,435</b>	<b>17,231</b>	<b>(4,204)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 ABSTINENCE  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal Grant	\$ 26,000	\$ 26,641	\$ 641
<b>Total Revenues</b>	<u>26,000</u>	<u>26,641</u>	<u>641</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	568	311	(257)
Fringe Benefits	315	171	(144)
Office Administration	17	-	(17)
Other	24,700	25,871	1,171
Total Direct	<u>25,600</u>	<u>26,353</u>	<u>753</u>
Indirect:			
Share of Department Administration	257	144	(113)
Share of Space Occupancy	82	85	3
Share of Medical Administration	62	35	(27)
Total Indirect	<u>401</u>	<u>264</u>	<u>(137)</u>
<b>Total Expenditures</b>	<u>26,001</u>	<u>26,617</u>	<u>616</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1)</u>	<u>\$ 24</u>	<u>\$ 25</u>



CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 FEDERAL DIABETES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grant	\$ 2,500	\$ 2,500	\$ -
Local			
Tax Appropriations	-	5,637	5,637
<b>Total Revenues</b>	<u>2,500</u>	<u>8,137</u>	<u>5,637</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	1,125	3,789	2,664
Fringe Benefits	624	2,093	1,469
Other	39	-	(39)
<b>Total Direct</b>	<u>1,788</u>	<u>5,882</u>	<u>4,094</u>
Indirect:			
Share of Department Administration	508	1,748	1,240
Share of Space Occupancy	82	85	3
Share of Medical Administration	122	422	300
<b>Total Indirect</b>	<u>712</u>	<u>2,255</u>	<u>1,543</u>
<b>Total Expenditures</b>	<u>2,500</u>	<u>8,137</u>	<u>5,637</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 HIV COUNSELING AND TESTING  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
<b>Revenues:</b>			
State			
State Restricted	\$ 5,270	\$ 5,270	\$ -
State Restricted Carryover	-	3,738	3,738
<b>Total Revenues</b>	<u>5,270</u>	<u>9,008</u>	<u>3,738</u>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	2,389	4,135	1,746
Fringe Benefits	1,325	2,288	963
Other	12	-	(12)
Total Direct	<u>3,726</u>	<u>6,423</u>	<u>2,697</u>
Indirect:			
Share of Department Administration	1,080	1,910	830
Share of Space Occupancy	206	214	8
Share of Medical Administration	259	461	202
Total Indirect	<u>1,545</u>	<u>2,585</u>	<u>1,040</u>
<b>Total Expenditures</b>	<u>5,271</u>	<u>9,008</u>	<u>3,737</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 SPECIAL PROJECT HANDS  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State			
Restricted	\$ 43,510	\$ 13,037	\$ (30,473)
Local			
Donations	126,541	126,541	-
Service Fees			
Keis, Hands, and EPSDT	136,440	198,456	62,016
<b>Total Revenues</b>	<b>306,491</b>	<b>340,540</b>	<b>34,049</b>
Expenditures:			
Direct:			
Salaries and Leave Pay	135,655	145,599	9,944
Personal Services and Part Time	1,750	6,419	4,669
Fringe Benefits	75,477	81,207	5,730
Travel	1,000	4,128	3,128
Office Administration	400	1,029	629
Automotive	1,500	1,112	(388)
Other	5,500	4,822	(678)
<b>Total Direct</b>	<b>221,282</b>	<b>244,316</b>	<b>23,034</b>
Indirect:			
Share of Department Administration	62,094	70,650	8,556
Share of Space Occupancy	8,231	8,545	314
Share of Medical Administration	14,884	17,030	2,146
<b>Total Indirect</b>	<b>85,209</b>	<b>96,225</b>	<b>11,016</b>
<b>Total Expenditures</b>	<b>306,491</b>	<b>340,541</b>	<b>34,050</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 SUPPLEMENTAL SCHOOL HEALTH  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Service Fees			
School Services	\$ -	\$ (36)	\$ (36)
Unrestricted Carryover	-	36	36
<b>Total Revenues</b>	-	-	-
Expenditures:	-	-	-
<b>Total Expenditures</b>	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 EPSDT VERBAL NOTIFICATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local			
Tax Appropriations	\$ 14,353	\$ 14,356	\$ 3
Service Fees			
Keis, Hands and EPSDT	7,797	7,797	-
Unrestricted Carryover	-	3,981	3,981
<b>Total Revenues</b>	<b>22,150</b>	<b>26,134</b>	<b>3,984</b>
Expenditures:			
Direct:			
Salaries and Leave Pay	10,307	12,434	2,127
Fringe Benefits	5,717	6,944	1,227
<b>Total Direct</b>	<b>16,170</b>	<b>19,378</b>	<b>3,208</b>
Indirect:			
Share of Department Administration	4,658	5,298	640
Share of Space Occupancy	206	215	9
Share of Medical Administration	1,116	1,242	126
<b>Total Indirect</b>	<b>5,980</b>	<b>6,755</b>	<b>775</b>
<b>Total Expenditures</b>	<b>22,150</b>	<b>26,133</b>	<b>3,983</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 MEDICAID MATCH  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local			
Tax Appropriations	\$ 128,581	\$ 47,244	\$ (81,337)
<b>Total Revenues</b>	<u>128,581</u>	<u>47,244</u>	<u>(81,337)</u>
Expenditures:			
Direct:			
Other	128,581	47,244	(81,337)
Total Direct	<u>128,581</u>	<u>47,244</u>	<u>(81,337)</u>
<b>Total Expenditures</b>	<u>128,581</u>	<u>47,244</u>	<u>(81,337)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 MINOR RESTRICTED RECEIPTS  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Service Fees			
Other	\$ -	\$ 42,527	\$ 42,527
Interest	5,000	4,901	(99)
Unrestricted Carryover	-	3,733	3,733
	<u>5,000</u>	<u>51,161</u>	<u>46,161</u>
<b>Total Revenues</b>	<u>5,000</u>	<u>51,161</u>	<u>46,161</u>
Expenditures:			
Direct:			
Travel	-	(391)	(391)
Medical Supplies	-	888	888
Other	5,000	50,665	45,665
Total Direct	<u>5,000</u>	<u>51,162</u>	<u>46,162</u>
	<u>5,000</u>	<u>51,162</u>	<u>46,162</u>
<b>Total Expenditures</b>	<u>5,000</u>	<u>51,162</u>	<u>46,162</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 CAPITAL EXPENDITURES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Unrestricted Carryover	\$ 30,000	\$ 27,625	\$ (2,375)
<b>Total Revenues</b>	<u>30,000</u>	<u>27,625</u>	<u>(2,375)</u>
Expenditures:			
Direct:			
Capital Expenditures	30,000	27,625	(2,375)
Total Direct	<u>30,000</u>	<u>27,625</u>	<u>(2,375)</u>
<b>Total Expenditures</b>	<u>30,000</u>	<u>27,625</u>	<u>(2,375)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 ALLOCABLE LEAVE TIME AND FRINGE BENEFITS  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal Grants			
Title V MCH Block Grant	\$ -	\$ 10,835	\$ 10,835
Title X Family Planning	-	3,735	3,735
Department for Public Health	-	77,059	77,059
State			
State Restricted	-	5,397	5,397
State Preventive Health	243,748	243,748	-
<b>Total Revenues</b>	<u>243,748</u>	<u>342,261</u>	<u>98,513</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	282,430	282,430
Fringe Benefits	243,748	1,105,811	862,063
Total Direct	<u>243,748</u>	<u>1,388,241</u>	<u>1,144,493</u>
Indirect:			
Distributed Departmental Administration	-	(84,163)	(84,163)
Distributed Environmental Administration	-	(33,533)	(33,533)
Distributed Clinic Clerical Administration	-	(145,062)	(145,062)
Distributed Medical Administration	-	(19,672)	(19,672)
Distributed Fringes	-	(862,064)	(862,064)
Total Indirect	<u>-</u>	<u>(1,144,494)</u>	<u>(1,144,494)</u>
<b>Total Expenditures</b>	<u>243,748</u>	<u>243,747</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 98,514</u>	<u>\$ 98,514</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 GENERAL SPACE ADMINISTRATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
<b>Total Revenues</b>	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	43,462	45,729	2,267
Fringe Benefits	24,106	28,941	4,835
Space Occupancy	138,200	138,112	(88)
Office Administration	-	846	846
Total Direct	<u>205,768</u>	<u>213,628</u>	<u>7,860</u>
Indirect:			
Share of Space Occupancy	<u>(205,768)</u>	<u>(213,629)</u>	<u>(7,861)</u>
Total Indirect	<u>(205,768)</u>	<u>(213,629)</u>	<u>(7,861)</u>
<b>Total Expenditures</b>	<u>-</u>	<u>(1)</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 GENERAL DEPARTMENTAL ADMINISTRATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
<b>Total Revenues</b>	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	205,484	178,641	(26,843)
Personal Services and Part Time	-	7,117	7,117
Fringe Benefits	113,969	113,823	(146)
Travel	3,500	1,463	(2,037)
Office Administration	81,900	89,831	7,931
Automotive	15,400	13,781	(1,619)
Other	63,075	59,050	(4,025)
Total Direct	483,328	463,706	(19,622)
Indirect:			
Share of Department Administration	(483,328)	(463,705)	19,623
Total Indirect	(483,328)	(463,705)	19,623
<b>Total Expenditures</b>	-	1	1
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (1)	\$ (1)

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 GENERAL CLINIC ADMINISTRATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	210,944	231,185	20,241
Personal Services and Part Time	4,500	8,470	3,970
Fringe Benefits	117,610	116,423	(1,187)
Independent Contractors	7,500	7,500	-
Travel	-	62	62
Office Administration	29,500	16,435	(13,065)
Other	-	447	447
Total Direct	<u>370,054</u>	<u>380,522</u>	<u>10,468</u>
Indirect:			
Share of Clinic Clerical	<u>(370,054)</u>	<u>(380,520)</u>	<u>(10,466)</u>
Total Indirect	<u>(370,054)</u>	<u>(380,520)</u>	<u>(10,466)</u>
<b>Total Expenditures</b>	<u>-</u>	<u>2</u>	<u>2</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (2)</u>	<u>\$ (2)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 GENERAL MEDICAL ADMINISTRATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	63,710	58,325	(5,385)
Personal Services and Part Time	-	255	255
Fringe Benefits	35,336	36,934	1,598
Travel	300	248	(52)
Office Administration	-	214	214
Medical Supplies	-	150	150
Other	7,000	7,185	185
Total Direct	<u>106,346</u>	<u>103,311</u>	<u>(3,035)</u>
Indirect:			
Share of Medical Administration	<u>(106,346)</u>	<u>(103,311)</u>	<u>3,035</u>
Total Indirect	<u>(106,346)</u>	<u>(103,311)</u>	<u>3,035</u>
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 GENERAL ENVIRONMENTAL ADMINISTRATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
<b>Total Revenues</b>	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	36,940	38,163	1,223
Personal Services and Part Time	-	2,297	2,297
Fringe Benefits	20,488	23,773	3,285
Travel	-	299	299
Office Administration	-	4,784	4,784
Automotive	5,000	1,406	(3,594)
Other	-	1,523	1,523
Total Direct	62,428	72,245	9,817
Indirect:			
Share of Environmental Administration	(62,428)	(72,245)	(9,817)
Total Indirect	(62,428)	(72,245)	(9,817)
<b>Total Expenditures</b>	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY  
HEALTH DEPARTMENT

HOPKINSVILLE, KENTUCKY

SUPPLEMENTAL SCHEDULES  
JUNE 30, 2016

**CHRISTIAN COUNTY HEALTH DEPARTMENT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2016**

	CFDA #	Pass-Through Grantor Number	Program or Award Amount	Receipts	Disbursements
US Department for Health and Human Services:					
Passed-through Kentucky Cabinet for Health and Family Services -					
Department for Public Health - Division of Administration and Financial Management:					
Public health emergency preparedness	93.074	02140014	\$ 16,746	\$ 11,006	\$ 11,006
Project grants and cooperative agreements for tuberculosis control programs	93.116	01060015	50	50	50
Family planning	93.217	01150014/0115000L15	123,752	43,059	39,324
Abstinence education program	93.235	01270015	28,406	26,686	26,641
Immunization grants	93.268	01050013/0105000L14	9,962	9,962	9,962
Centers for disease control and prevention	93.283	0111000L14	70,861	92,744	69,497
Maternal, infant, and early childhood home visiting program	93.505	0132000L13	75,886	56,202	33,119
Medical assistance program	93.778	03095015/03095016	7,797	30,890	7,797
Arthritis - State public health approaches	93.945	0242070L15	2,500	3,730	2,500
Health benefits exchange	93.525	05600113	-	-	-
Preventative health & health services block grant	93.991	01040008	7,000	7,318	7,318
Maternal and child health services - Block grants to the states	93.994	01120013/01120014	80,122	72,344	61,508
Total US Department for Health and Human Resources			<u>423,082</u>	<u>353,991</u>	<u>268,722</u>
US Department of Agriculture:					
Passed-through Kentucky Cabinet for Health and Family Services -					
Department for Public Health - Division of Administration and Financial Management:					
* Special supplemental nutrition program for women, infants and children	10.557	01160014/01160015	657,933	696,384	653,551
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u>\$ 1,081,015</u>	<u>\$ 1,050,375</u>	<u>\$ 922,273</u>

\* Major program

See Notes to Schedule of Expenditures of Federal Awards



CHRISTIAN COUNTY HEALTH DEPARTMENT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2016

**Note A: Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of the Christian County Health Department. The information in this schedule is presented in accordance with the requirements of *OMB Compliance Supplement, Uniform Guidance*.

**Note B: Summary of Significant Accounting Policies**

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



**THURMAN CAMPBELL GROUP, PLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Christian County Health Department, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Christian County Health Department's basic financial statements, and have issued our report thereon dated October 28, 2016.

**Internal Control over Financial Reporting**

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Christian County Health Department's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

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

*Thurman Campbell Group, PLC*

Hopkinsville, KY  
October 28, 2016



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

**Report on Compliance for Each Major Federal Program**

We have audited Christian County Health Department's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Christian County Health Department's major federal program for the year ended June 30, 2016. Christian County Health Department's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the Christian County Health Department's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Christian County Health Department's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

***Opinion on Each Major Federal Program***

In our opinion, Christian County Health Department complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2016.

**Report on Internal Control over Compliance**

Management of Christian County Health Department is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and

performing our audit of compliance, we considered Christian County Health Department's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Christian County Health Department's internal control over compliance.

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

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

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

*Thurman Campbell Group, PLC*

Hopkinsville, KY  
October 28, 2016

CHRISTIAN COUNTY HEALTH DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2016

**I. Summary of Auditor's Results**

- A. The auditor's report expresses an unmodified opinion on the financial statements of the Christian County Health Department.
- B. No significant deficiencies were reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
- C. No instances of noncompliance material to the financial statements of the Christian County Health Department were disclosed during the audit.
- D. No significant deficiencies in internal control over the major federal award program were disclosed during the audit.
- E. The auditor's report on compliance for the major federal award program for the Christian County Health Department expresses an unmodified opinion on the major federal program.
- F. There were no audit findings that are required to be reported in accordance with Section 510(a) of the Uniform Guidance.
- G. The program tested as a major program included the WIC program, CFDA number 10.557.
- H. The threshold for distinguishing Types A and B programs was \$300,000.
- I. Christian County Health Department was determined to be a low-risk auditee.

**II. Findings-Financial Statement Audit:**

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

**III. Findings-Major Award Federal Program Audit:**

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

CHRISTIAN COUNTY HEALTH DEPARTMENT  
SCHEDULE OF PRIOR YEAR FINDINGS  
JUNE 30, 2016

**I. Findings-Financial Statement Audit:**

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

**II. Findings-Major Award Federal Program Audit:**

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