

LAWRENCE COUNTY HEALTH DEPARTMENT

AUDITED FINANCIAL STATEMENTS

June 30, 2017

PREPARED BY:

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130 Scott Ave.

Pikeville, Kentucky 41501

LAWRENCE COUNTY HEALTH DEPARTMENT
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INDEPENDENT AUDITOR'S REPORT

To the Board of Health
Lawrence County Health Department

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities of the Lawrence County Health Department as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Lawrence County Health Department's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Administrative* Reference established by the Commonwealth of Kentucky, Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management as described on Note A. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Lawrence County Health Department as of June 30, 2017, and the respective changes in financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position – cash basis, of the governmental activities of the Lawrence County Health Department as of June 30, 2017, and the respective changes in financial position – cash basis, thereof for the year then ended in accordance with the financial reporting provisions of the *Administrative Reference* as described in Note A and the respective budgetary comparison.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2017, on our consideration of Lawrence County Health Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Lawrence County Health Department's internal control over financial reporting and compliance.

Lynette R. Schindler, CPA, PSC

Pikeville, Kentucky
October 23, 2017

LAWRENCE COUNTY HEALTH DEPARTMENT
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE - CASH BASIS
 June 30, 2017

ASSETS

Cash - Local Bank Account	\$ 358,017.00
Petty Cash	300.00
Time Deposits	<u>194,988.00</u>

TOTAL ASSETS	\$ <u>553,305.00</u>
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LIABILITIES

DPH Adm Payable	\$ 5,939.00
Payroll Liabilities	<u>174.00</u>

TOTAL LIABILITIES	6,113.00
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FUND BALANCE

Restricted Fund Balance - Federal 726	20.00
Restricted Fund Balance - Federal 731	36.00
Restricted Fund Balance - Federal 760	25,090.00
Restricted Fund Balance - Federal 762	159.00
Restricted Fund Balance - Federal 803	76.00
Restricted Fund Balance - Federal 826	1,464.00
Restricted Fund Balance - Federal 831	3,243.00
Restricted Fund Balance - Federal 837	109.00
Restricted Fund Balance - Federal 839	75.00
Restricted Fund Balance - State 733	63,780.00
Restricted Fund Balance - State 761	436.00
Restricted Fund Balance - State 762	4,003.00
Restricted Fund Balance - State 770	9,797.00
Restricted Fund Balance - State 836	418.00
Restricted Fund Balance - Fees 758	17,817.00
Restricted Fund Balance - Fees 838	580.00
Restricted Fund Balance - Fees 892	779.00
Unrestricted Fund Balance HANDS Vehicle	6,760.00
Unrestricted Fund Balance	<u>412,550.00</u>

TOTAL FUND BALANCE	<u>547,192.00</u>
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TOTAL LIABILITIES AND FUND BALANCE	\$ <u>553,305.00</u>
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The accompanying notes to financial statements are an integral part of this statement.

LAWRENCE COUNTY HEALTH DEPARTMENT

STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS

For the Year Ended June 30, 2017

REVENUES COLLECTED:

State - Restricted Funds	\$ 108,016.00
State - Environmental	18,046.00
State Restricted Carryover	40,030.00
State Restricted LHD KERS	182,823.00
Foundational Funding	24,939.00
State Core Public Health Grant	9,687.00
Title V Block Grant	16,203.00
Title X Family Planning (inc. w/ Title V on Summary version B)	25,902.00
Preventive Services Block Grant	6,740.00
Federal Grant	463,022.00
Federal Restricted Carryover	32,695.00
Local Tax Appropriations	307,500.00
Donations	2,000.00
Title XVIII	173.00
Title XIX	400,167.00
Self-Pay	19,843.00
Insurance	20,125.00
Program Income Carryover	672.00
Interest	862.00
Unrestricted Carryover	96,290.00
Other	<u>1,822.00</u>
TOTAL REVENUES COLLECTED	1,777,557.00

EXPENDITURES PAID:

Salaries	630,394.00
Leave	108,257.00
Part-time Salaries	20,921.00
Fringe Benefits	594,984.00
Independent Contracts	40,338.00
Travel	22,661.00
Space Occupancy	65,124.00
Office Administration	59,068.00
Automotive	14,466.00
Medical Supplies	28,091.00
Other	109,101.00
Capital Expenditures	<u>0.00</u>
TOTAL EXPENDITURES PAID	<u>1,693,405.00</u>

EXCESS OF REVENUES COLLECTED OVER EXPENDITURES PAID	\$ <u>84,152.00</u>
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The accompanying notes to financial statements are an integral part of this statement.

LAWRENCE COUNTY HEALTH DEPARTMENT

STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS

BUDGET TO ACTUAL

For the Year Ended June 30, 2017

	ORIGINAL HEALTH DEPT. BUDGET	FINAL HEALTH DEPT. BUDGET	TOTAL HEALTH DEPT. ACTUAL	VARIANCE OVER/(UNDER) FINAL BUDGET
<u>REVENUES COLLECTED:</u>				
State - Restricted Funds	109,171.00	109,171.00	108,016.00	(1,155.00)
State Environmental	10,561.00	10,561.00	18,046.00	7,485.00
State Restricted Carryover	20,926.00	20,926.00	40,030.00	19,104.00
State Restricted LHD KERS	195,499.00	182,823.00	182,823.00	0.00
Foundational Funding	0.00	0.00	24,939.00	24,939.00
State Core Public Health Grant	9,687.00	9,687.00	9,687.00	0.00
Title V Block Grant	25,769.00	25,769.00	16,203.00	(9,566.00)
Title X Family Planning	18,118.00	18,118.00	25,902.00	7,784.00
Preventive Services Block Grant	0.00	0.00	6,740.00	6,740.00
Federal Grant	452,545.00	452,545.00	463,022.00	10,477.00
Federal Restricted Carryover	0.00	0.00	32,695.00	32,695.00
Local Tax Appropriations	350,000.00	350,000.00	307,500.00	(42,500.00)
Donations	0.00	0.00	2,000.00	2,000.00
Title XVIII	250.00	250.00	173.00	(77.00)
Title XIX	504,259.00	504,259.00	400,167.00	(104,092.00)
Self-Pay	19,960.00	19,960.00	19,843.00	(117.00)
Insurance	19,750.00	19,750.00	20,125.00	375.00
Program Income Carryover	0.00	0.00	672.00	672.00
Interest	0.00	0.00	862.00	862.00
Other	1,000.00	1,000.00	1,822.00	822.00
Unrestricted Carryover	73,238.00	73,238.00	96,290.00	23,052.00
TOTAL REVENUES COLLECTED	1,810,733.00	1,798,057.00	1,777,557.00	(20,500.00)
<u>EXPENDITURES PAID:</u>				
Salaries	788,032.00	788,032.00	630,394.00	(157,638.00)
Leave	0.00	0.00	108,257.00	108,257.00
Part-time Salaries	15,833.00	15,833.00	20,921.00	5,088.00
Fringe Benefits	660,703.00	648,026.00	594,984.00	(53,042.00)
Independent Contracts	40,125.00	40,125.00	40,338.00	213.00
Travel	21,825.00	21,825.00	22,661.00	836.00
Space Occupancy	62,700.00	62,700.00	65,124.00	2,424.00
Office Administration	59,065.00	59,065.00	59,068.00	3.00
Automotive	16,150.00	16,150.00	14,466.00	(1,684.00)
Medical Supplies	23,000.00	23,000.00	28,091.00	5,091.00
Other	103,521.00	103,521.00	109,101.00	5,580.00
Capital Expenditures	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES PAID	1,790,954.00	1,778,277.00	1,693,405.00	(84,872.00)
EXCESS OF REVENUES COLLECTED OVER EXPENDITURES PAID	19,779.00	19,780.00	84,152.00	64,372.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF CHANGES IN FUND BALANCE - CASH BASIS
For the Year Ended June 30, 2017

	<u>UNRESTRICTED FUND BALANCE</u>	<u>RESTRICTED FUND BALANCE</u>	<u>TOTAL</u>
Fund Balance, June 30, 2016 per prior year audited financial statements	437,200.00	195,527.00	632,727.00
Transfer state restricted funds to current operations		(40,030.00)	(40,030.00)
Transfer federal restricted funds to current operations		(32,695.00)	(32,695.00)
Transfer restricted fee funds to current operations		(672.00)	(672.00)
Transfer unrestricted funds to current operations	(96,290.00)		(96,290.00)
Excess 2016-17 revenues over expenditures - federal restricted funds		158.00	158.00
Excess 2016-17 revenues over expenditures - state restricted funds		418.00	418.00
Excess 2016-17 revenues over expenditures - fee restricted funds		5,176.00	5,176.00
Excess 2016-17 revenues over expenditures - unrestricted funds	<u>78,400.00</u>		<u>78,400.00</u>
Fund Balance, June 30, 2017	<u><u>419,310.00</u></u>	<u><u>127,882.00</u></u>	<u><u>547,192.00</u></u>

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

LAWRENCE COUNTY HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017

Note A – Statement of Significant Accounting Policies

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

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

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

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

Note B – Statement of Significant Allocation Policies

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

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

LAWRENCE COUNTY HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017

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

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

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

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

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

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

Note C – Cash and Investments

Lawrence County Health Department's cash is in a checking account at Inez Deposit Bank and has a balance of \$358,017. The health department's investments are in two certificates of deposit, renewable in seven and nine months at Inez Deposit Bank and Community Trust Bank with balances of \$86,948 and \$108,040, respectively. Lawrence County Health Department has \$1,358,671 book value and \$1,360,217 market value in additional collateral pledged to secure amounts over the \$250,000 F.D.I.C. limit at Inez Deposit Bank.

Note D – Fund Balance

Amounts in the restricted fund balances are restricted to the programs which generated the excess revenues. These amounts will be carried forward to the next fiscal year, paid back to the state or federal government, or transferred to the unrestricted fund balance. During FY 2017, \$40,030 of restricted state funds, \$32,695 of federal restricted funds and \$672 of restricted fee funds were transferred to current operations. Amounts in the unrestricted fund balance can be used in any program where additional funds are needed. During FY 2017, there were \$96,290 in unrestricted funds transferred to current operations.

LAWRENCE COUNTY HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017

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

Total Revenue Collected:	\$ 1,777,557.00
Less Carryover:	
State Restricted Carryover	(40,030.00)
Federal Restricted Carryover	(32,695.00)
Restricted Fees Carryover	(672.00)
Unrestricted Carryover	<u>(96,290.00)</u>
Revenue from Current Operations:	1,607,870.00
Less Expenditure Paid:	<u>(1,693,405.00)</u>
Revenue Collected from Current Operations	<u>\$ (85,535.00)</u>
Over (Under) Expenditures Paid – Cash Basis	

Note F – Pension Plan

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

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

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

Contributions – For the year ended June 30, 2017, grandfathered plan members were required to contribute 5% of wages for non-hazardous job classifications. Employees hired after September 1, 2008 were required to contribute 6% of wages for non-hazardous job classifications. Participating employers were required to contribute at an actuarially determined rate. Per Kentucky Revised Statute Section 61.565(3), normal contribution and past service contribution rates shall be determined by the Board on the basis of an annual valuation last proceeding the July 1 of a new biennium. The Board may amend contribution rates as of the first day of July of the second year of a biennium, if it is determined on the basis of a subsequent actuarial valuation that amended contributions rates are necessary to satisfy requirements determined in accordance with actuarial basis adopted by the Board. For the year ended June 30, 2017, participating employers contributed 48.59% of each employee’s wages, which is equal to the actuarially determined rate set by the Board. Administrative costs of Kentucky Retirement System are financed through employer contributions and investment earnings.

LAWRENCE COUNTY HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017

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

For FY 2017, full-time employees of Lawrence County Health Department contributed \$39,461 to the Kentucky Retirement System. The contribution was allocated \$36,680 to the KERS pension fund and \$ 2,781 to the KERS insurance fund. The Health Department contributed \$360,006 in matching payments to the Kentucky Employees Retirement System (which includes \$3,557 in sick leave payouts for employees who retired during the year), based on a KERS covered payroll of \$733,585 and a total payroll of \$759,573.

Pension Liabilities, Expense, Deferred Outflows and Deferred Inflows of Resources – At June 30, 2017, the Health Department had an unreported liability of \$5,518,642 or its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Health Department's proportion of the net pension liability was based on a projection of the Health Department's long term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2016, the Health Department's proportion was .048411 percent, which was an increase of .00628 percent to its proportionate share measured as of June 30, 2015.

Note G – Post Employment Healthcare Benefits

The Kentucky Retirement Systems Insurance Fund was established to provide hospital and medical insurance for members receiving benefits from KERS. The amount of contribution paid by the Insurance Fund is based on years of service. In accordance with Kentucky Revised Statutes, these benefits are provided and advance-funded on an actuarially determined basis through KERS. The KERS board, as of January 1, 2013, contracted with Humana Insurance Company to provide healthcare benefits to retirees through a fully-insured Medicare Advantage Plan.

Note H – Insurance and Related Activities

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

LAWRENCE COUNTY HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017

Note I – Related Party

The Lawrence County Health Department shares a common board membership with the Lawrence County Public Health Taxing District. For FY 2017, the Lawrence County Health Department received \$307,500 of local tax appropriations from the Public Health Taxing District. As of June 30, 2017, the Lawrence County Public Health Taxing District has \$914,325 in cash that is available to the Lawrence County Health Department.

Note J – Contingencies

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

The Kentucky Department for Public Health has not yet billed Lawrence County Health Department for their Medicaid match for the last two quarters of FY 2017. The Health Department is unable to determine the amount of these required future payments.

Note K – Subsequent Events

Subsequent events have been evaluated through October 23, 2017, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
"500" ENVIRONMENTAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2017

	<u>FOOD 500</u>	<u>PUBLIC FACILITIES 520</u>	<u>GENERAL SANITATION 540</u>	<u>ON SITE 560</u>	<u>DISASTER FLOOD 590</u>	<u>TOTAL ENVIRON- MENTAL</u>
<u>REVENUES COLLECTED:</u>						
State Restricted	200.00	0.00	0.00	0.00	0.00	200.00
State Restricted Carryover	0.00	0.00	0.00	0.00	0.00	0.00
State Environmental	18,046.00	0.00	0.00	0.00	0.00	18,046.00
Foundational Funding	24,939.00	0.00	0.00	0.00	0.00	24,939.00
State Core Public Health Grant	2,722.00	3,654.00	3,311.00	0.00	0.00	9,687.00
Title V Block Grant	0.00	0.00	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	6,713.00	55,866.00	170.00	62,749.00
Local Tax Appropriations	0.00	0.00	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00	0.00	0.00	0.00
Self-pay	200.00	800.00	100.00	15,440.00	0.00	16,540.00
Interest	0.00	0.00	174.00	0.00	0.00	174.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	46,107.00	4,454.00	10,298.00	71,306.00	170.00	132,335.00
<u>EXPENDITURES PAID:</u>						
Salaries	9,685.00	1,175.00	2,886.00	19,860.00	0.00	33,606.00
Leave	2,649.00	322.00	789.00	5,432.00	0.00	9,192.00
Part-time Salaries	4,501.00	30.00	45.00	0.00	0.00	4,576.00
Fringe Benefits	6,771.00	766.00	1,882.00	12,914.00	0.00	22,333.00
Independent Contracts	0.00	0.00	0.00	1,558.00	0.00	1,558.00
Travel	47.00	0.00	130.00	80.00	0.00	257.00
Office Administration	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	114.00	0.00	127.00	241.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	10,446.00	889.00	2,159.00	14,624.00	0.00	28,118.00
Allocated Environmental	8,915.00	757.00	1,842.00	12,480.00	0.00	23,994.00
Allocated Space	3,093.00	515.00	451.00	4,358.00	43.00	8,460.00
TOTAL EXPENDITURES PAID	46,107.00	4,454.00	10,298.00	71,306.00	170.00	132,335.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	0.00	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2017

	PREVENTIVE PRESENTING PROBLEMS 700	DENTAL 712	LAB TESTING RADIOLOGY 718	KWSCP PINK CO. OUTREACH 725	ZIKA PREPAREDNESS 726
REVENUES COLLECTED:					
State Restricted	0.00	1,945.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00	0.00
Foundational Funding	0.00	0.00	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00	0.00	0.00
Title V Block Grant	0.00	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	8,208.00	0.00
Local Tax Appropriations	0.00	269.00	0.00	539.00	160.00
Donations	0.00	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00	0.00
Title XIX	0.00	1,354.00	0.00	0.00	0.00
Self-pay	0.00	19.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	181.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	0.00	3,768.00	0.00	8,747.00	160.00
EXPENDITURES PAID:					
Salaries	63,612.00	621.00	2,861.00	924.00	0.00
Leave	21,219.00	207.00	954.00	169.00	0.00
Part-time Salaries	56.00	0.00	0.00	0.00	0.00
Fringe Benefits	41,375.00	405.00	1,861.00	603.00	0.00
Space Occupancy	0.00	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00	0.00
Independent Contracts	32,637.00	0.00	467.00	0.00	0.00
Travel	56.00	288.00	0.00	0.00	0.00
Office Administration	1,817.00	0.00	0.00	0.00	0.00
Medical Supplies	16,060.00	0.00	5,716.00	0.00	0.00
Other	123.00	0.00	0.00	6,147.00	160.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	46,885.00	458.00	2,107.00	681.00	0.00
Allocated Clinic	158,614.00	0.00	7,127.00	0.00	0.00
Allocated Medical	14.00	0.00	1.00	0.00	0.00
Allocated Space	13,497.00	375.00	955.00	223.00	0.00
Breast Feeding Education	0.00	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	(220,100.00)	0.00	0.00	0.00	0.00
Allocated Prev Counsel	0.00	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	(132,576.00)	1,414.00	0.00	0.00	0.00
Allocated Prob Counsel	(43,289.00)	0.00	0.00	0.00	0.00
Lab/Radiology	0.00	0.00	(22,049.00)	0.00	0.00
TOTAL EXPENDITURES PAID	0.00	3,768.00	0.00	8,747.00	160.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2017

	CANCER TRUST FUND 730	EBOLA COORDINATION 731	DENTAL HYGIENE 733	CHAT 736	EBOLA PREPAREDNESS 737
<u>REVENUES COLLECTED:</u>					
State Restricted	13,846.00	0.00	6,750.00	0.00	0.00
State Restricted Carryover	0.00	0.00	37,061.00	0.00	0.00
Foundational Funding	0.00	0.00	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00	0.00	0.00
Title V Block Grant-Title X Family Planning	0.00	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	6,740.00	0.00
Federal Grant	0.00	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00	0.00
Local Tax Appropriations	1,702.00	24.00	0.00	3,109.00	240.00
Donations	0.00	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	67,499.00	0.00	0.00
Self-pay	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	15,548.00	24.00	111,310.00	9,849.00	240.00
<u>EXPENDITURES PAID:</u>					
Salaries	2,260.00	0.00	40,585.00	3,010.00	0.00
Leave	414.00	0.00	7,429.00	551.00	0.00
Part-time Salaries	83.00	0.00	1,425.00	0.00	0.00
Fringe Benefits	1,480.00	0.00	26,543.00	1,959.00	0.00
Space Occupancy	0.00	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	1,431.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00	0.00
Travel	0.00	0.00	95.00	111.00	0.00
Office Administration	0.00	24.00	1,645.00	0.00	0.00
Medical Supplies	0.00	0.00	311.00	0.00	0.00
Other	8,390.00	0.00	841.00	1,745.00	240.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	1,726.00	0.00	30,936.00	2,217.00	0.00
Allocated Clinic	0.00	0.00	0.00	0.00	0.00
Allocated Medical	1.00	0.00	9.00	1.00	0.00
Allocated Space	1,194.00	0.00	60.00	255.00	0.00
Breast Feeding Education	0.00	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	0.00	0.00	0.00	0.00	0.00
Allocated Prev Counsel	0.00	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	0.00	0.00	0.00	0.00	0.00
Allocated Prob Counsel	0.00	0.00	0.00	0.00	0.00
Lab/Radiology	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES PAID	15,548.00	24.00	111,310.00	9,849.00	240.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2017

	HANDS GF START-UP 754	PREP 756	HUMANA VITALITY 758	REGIONAL PREPAREDNESS 759
<u>REVENUES COLLECTED:</u>				
State Restricted	31,330.00	0.00	0.00	0.00
State Restricted Carryover	53.00	0.00	0.00	0.00
Foundational Funding	0.00	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00	0.00
Title V Block Grant	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	0.00	12,989.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	3,038.00	1,045.00	0.00	283.00
Donations	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	10,615.00	0.00
Program Income Carryover	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	34,421.00	14,034.00	10,615.00	283.00
<u>EXPENDITURES PAID:</u>				
Salaries	11,013.00	3,179.00	2,239.00	0.00
Leave	2,016.00	581.00	409.00	0.00
Part-time Salaries	0.00	0.00	81.00	0.00
Fringe Benefits	7,162.00	2,066.00	1,464.00	0.00
Space Occupancy	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	4,094.00	0.00	16.00	0.00
Office Administration	397.00	371.00	57.00	251.00
Medical Supplies	0.00	0.00	0.00	0.00
Other	0.00	4,467.00	0.00	32.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	8,109.00	2,343.00	1,707.00	0.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	2.00	1.00	1.00	0.00
Allocated Space	1,628.00	1,026.00	195.00	0.00
Breast Feeding Education	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	0.00	0.00	0.00	0.00
Allocated Prev Counsel	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	0.00	0.00	0.00	0.00
Allocated Prob Counsel	0.00	0.00	0.00	0.00
Lab/Radiology	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES PAID	34,421.00	14,034.00	6,169.00	283.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	4,446.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2017

	HANDS FED. FUNDING 760	ORAL HEALTH SPEC. INITIATIVE 761	SCHOOL AGE DENTAL 762	TOBACCO 765
<u>REVENUES COLLECTED:</u>				
State Restricted	0.00	0.00	0.00	0.00
State Restricted Carryover	0.00	50.00	0.00	0.00
Foundational Funding	0.00	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00	0.00
Title V Block Grant	0.00	0.00	197.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	211,460.00	0.00	0.00	14,724.00
Federal Restricted Carryover	19,543.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	0.00	1,571.00
Donations	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	231,003.00	50.00	197.00	16,295.00
<u>EXPENDITURES PAID:</u>				
Salaries	82,258.00	0.00	15.00	2,218.00
Leave	15,056.00	0.00	3.00	406.00
Part-time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	53,496.00	0.00	8.00	1,443.00
Space Occupancy	0.00	0.00	0.00	0.00
Automotive	2,808.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	2,213.00	0.00	0.00	96.00
Office Administration	0.00	50.00	0.00	1,451.00
Medical Supplies	0.00	0.00	0.00	0.00
Other	5,500.00	0.00	0.00	9,046.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	60,575.00	0.00	12.00	1,634.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	18.00	0.00	0.00	1.00
Allocated Space	9,079.00	0.00	0.00	0.00
Breast Feeding Education	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	0.00	0.00	0.00	0.00
Allocated Prev Counsel	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	0.00	0.00	0.00	0.00
Allocated Prob Counsel	0.00	0.00	0.00	0.00
Lab/Radiology	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES PAID	231,003.00	50.00	38.00	16,295.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	159.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2017

	MCH COORDIN- ATOR 766	KCCSP- HB 265 770	CHILD FATALITY PREVENTION 774
<u>REVENUES COLLECTED:</u>			
State Restricted	0.00	0.00	0.00
State Restricted Carryover	0.00	2,818.00	0.00
Foundational Funding	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00
Title V Block Grant	11,818.00	0.00	555.00
Title X Family Planning	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00
Local Tax Appropriations	2,253.00	0.00	21.00
Donations	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00
Insurance	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	14,071.00	2,818.00	576.00
<u>EXPENDITURES PAID:</u>			
Salaries	4,924.00	120.00	181.00
Leave	901.00	22.00	33.00
Part-time Salaries	0.00	0.00	0.00
Fringe Benefits	3,202.00	78.00	119.00
Space Occupancy	0.00	0.00	0.00
Automotive	0.00	0.00	0.00
Independent Contracts	0.00	2,000.00	0.00
Travel	15.00	0.00	0.00
Office Administration	0.00	0.00	0.00
Medical Supplies	0.00	509.00	0.00
Other	356.00	0.00	22.00
Capital Expenditures	0.00	0.00	0.00
Allocated Departmental	3,625.00	89.00	134.00
Allocated Clinic	0.00	0.00	0.00
Allocated Medical	1.00	0.00	0.00
Allocated Space	1,047.00	0.00	87.00
Breast Feeding Education	0.00	0.00	0.00
Allocated Prev Med Visits	0.00	0.00	0.00
Allocated Prev Counsel	0.00	0.00	0.00
Allocated Prob Med Visits	0.00	0.00	0.00
Allocated Prob Counsel	0.00	0.00	0.00
Lab/Radiology	0.00	0.00	0.00
TOTAL EXPENDITURES PAID	14,071.00	2,818.00	576.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2017

	PEDIATRIC/ ADOLESCENT 800	FAMILY PLANNING 802	WIC 804
REVENUES COLLECTED:			
State Restricted	0.00	128.00	0.00
State Restricted Carryover	0.00	0.00	0.00
Foundational Funding	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00
Title V Block Grant	0.00	0.00	0.00
Title X Family Planning	0.00	3,597.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00
Federal Grant	3,516.00	0.00	93,625.00
Federal Restricted Carryover	0.00	0.00	0.00
Local Tax Appropriations	69,686.00	15,738.00	64,272.00
Donations	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00
Title XIX	71,517.00	10,064.00	0.00
Self-pay	332.00	231.00	0.00
Insurance	3,649.00	945.00	0.00
Program Income Carryover	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00
Other	45.00	0.00	0.00
TOTAL REVENUES COLLECTED	148,745.00	30,703.00	157,897.00
EXPENDITURES PAID:			
Salaries	0.00	0.00	6,567.00
Leave	0.00	0.00	1,202.00
Part-time Salaries	0.00	0.00	0.00
Fringe Benefits	0.00	0.00	4,271.00
Space Occupancy	0.00	0.00	0.00
Automotive	0.00	0.00	0.00
Independent Contracts	0.00	762.00	0.00
Travel	0.00	0.00	241.00
Office Administration	0.00	0.00	25.00
Medical Supplies	1,773.00	2,457.00	387.00
Other	0.00	0.00	1,266.00
Capital Expenditures	0.00	0.00	0.00
Allocated Departmental	0.00	0.00	4,835.00
Allocated Clinic	0.00	0.00	0.00
Allocated Medical	0.00	0.00	2.00
Allocated Space	255.00	0.00	1,454.00
Breast Feeding Education	0.00	0.00	0.00
Allocated Prev Med Visits	128,902.00	10,466.00	0.00
Allocated Prev Counsel	0.00	0.00	0.00
Allocated Prob Med Visits	17,577.00	15,633.00	81,452.00
Allocated Prob Counsel	0.00	0.00	43,289.00
Lab/Radiology	238.00	1,385.00	12,906.00
TOTAL EXPENDITURES PAID	148,745.00	30,703.00	157,897.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2017

	MCH NUTRITION 805	TUBERCULOSIS 806	SEXUALLY TRANSMITTED DISEASE 807	DIABETES VISITS 809
REVENUES COLLECTED:				
State Restricted	0.00	0.00	0.00	18,455.00
State Restricted Carryover	0.00	0.00	0.00	0.00
Foundational Funding	0.00	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00	0.00
Title V Block Grant	1,592.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	0.00	50.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	338.00	17,163.00	7,137.00	942.00
Donations	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	2,083.00	911.00	0.00
Self-pay	33.00	590.00	10.00	195.00
Insurance	0.00	582.00	345.00	1,287.00
Program Income Carryover	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	1,963.00	20,468.00	8,403.00	20,879.00
EXPENDITURES PAID:				
Salaries	618.00	790.00	0.00	6,744.00
Leave	113.00	145.00	0.00	1,234.00
Part-time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	402.00	513.00	0.00	4,386.00
Space Occupancy	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	0.00	1,001.00	0.00	851.00
Office Administration	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	1,350.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	455.00	580.00	0.00	4,966.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	0.00	0.00	0.00	2.00
Allocated Space	375.00	27.00	0.00	1,346.00
Breast Feeding Education	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	0.00	1,376.00	4,683.00	0.00
Allocated Prev Counsel	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	0.00	12,135.00	3,018.00	0.00
Allocated Prob Counsel	0.00	0.00	0.00	0.00
Lab/Radiology	0.00	3,901.00	702.00	0.00
TOTAL EXPENDITURES PAID	1,963.00	20,468.00	8,403.00	20,879.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES, PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2017

	ADULT VISITS 810	BREAST CERVICAL CANCER 813	COMMUNITY BASED SERVICES 818
<u>REVENUES COLLECTED:</u>			
State Restricted	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00
Foundational Funding	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00
Title V Block Grant	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00
Federal Grant	0.00	5,538.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00
Local Tax Appropriations	26,835.00	28,386.00	0.00
Donations	0.00	0.00	0.00
Title XVIII	173.00	0.00	0.00
Title XIX	6,929.00	11,191.00	0.00
Self-pay	1,205.00	603.00	0.00
Insurance	616.00	2,086.00	0.00
Program Income Carryover	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Unrestricted Carryover	0.00	4,768.00	1,470.00
Other	67.00	0.00	0.00
TOTAL REVENUES COLLECTED	35,825.00	52,572.00	1,470.00
<u>EXPENDITURES PAID:</u>			
Salaries	2,548.00	0.00	500.00
Leave	467.00	0.00	92.00
Part-time Salaries	0.00	0.00	0.00
Fringe Benefits	1,656.00	0.00	324.00
Space Occupancy	0.00	0.00	0.00
Automotive	0.00	0.00	0.00
Independent Contracts	0.00	2,914.00	0.00
Travel	0.00	0.00	0.00
Office Administration	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00
Other	0.00	0.00	188.00
Capital Expenditures	0.00	0.00	0.00
Allocated Departmental	1,875.00	0.00	366.00
Allocated Clinic	0.00	0.00	0.00
Allocated Medical	1.00	0.00	0.00
Allocated Space	0.00	0.00	0.00
Breast Feeding Education	0.00	0.00	0.00
Allocated Prev Med Visits	27,664.00	47,008.00	0.00
Allocated Prev Counsel	0.00	0.00	0.00
Allocated Prob Med Visits	516.00	831.00	0.00
Allocated Prob Counsel	0.00	0.00	0.00
Lab/Radiology	1,098.00	1,819.00	0.00
TOTAL EXPENDITURES PAID	35,825.00	52,572.00	1,470.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT

STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS

MEDICAL PROGRAM REPORTING AREAS

For the Year Ended June 30, 2017

	BIO- TERRORISM AREA A 821	BIO- TERRORISM AREA E 823	DPP STRENGTHENING GRANT 826	HEALTHY KENTUCKY 827
REVENUES COLLECTED:				
State Restricted	0.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00
Foundational Funding	0.00	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00	0.00
Title V Block Grant	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	25,667.00	8,061.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	2,624.00	0.00
Local Tax Appropriations	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Unrestricted Carryover	37,120.00	1,263.00	0.00	35.00
Other	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	62,787.00	9,324.00	2,624.00	35.00
EXPENDITURES PAID:				
Salaries	22,018.00	3,230.00	171.00	0.00
Leave	4,030.00	591.00	31.00	0.00
Part-time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	14,320.00	2,099.00	111.00	0.00
Space Occupancy	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	508.00	26.00	0.00	35.00
Office Administration	491.00	0.00	311.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00
Other	376.00	0.00	1,875.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	16,215.00	2,379.00	125.00	0.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	5.00	1.00	0.00	0.00
Allocated Space	4,824.00	998.00	0.00	0.00
TOTAL EXPENDITURES PAID	62,787.00	9,324.00	2,624.00	35.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT

STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS

MEDICAL PROGRAM REPORTING AREAS

For the Year Ended June 30, 2017

	SPECIAL PROJECT 831	TOBACCO 836	ABSTINENCE 837	PATHWAYS 838
REVENUES COLLECTED:				
State Restricted	0.00	11,012.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00
Foundational Funding	0.00	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00	0.00
Title V Block Grant	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	11,845.00	0.00
Federal Restricted Carryover	2,320.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	0.00
Self-pay	0.00	45.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00	672.00
Interest	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	3,158.00	0.00
Other	0.00	1,200.00	0.00	500.00
TOTAL REVENUES COLLECTED	2,320.00	12,257.00	15,003.00	1,172.00
EXPENDITURES PAID:				
Salaries	66.00	2,114.00	3,756.00	0.00
Leave	12.00	387.00	688.00	0.00
Part-time Salaries	0.00	1,971.00	0.00	0.00
Fringe Benefits	41.00	1,581.00	2,443.00	0.00
Space Occupancy	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	0.00	332.00	98.00	0.00
Office Administration	0.00	7.00	0.00	0.00
Medical Supplies	273.00	0.00	0.00	0.00
Other	1,879.00	120.00	4,756.00	1,172.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	49.00	3,008.00	2,767.00	0.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	0.00	1.00	1.00	0.00
Allocated Space	0.00	2,317.00	494.00	0.00
TOTAL EXPENDITURES PAID	2,320.00	11,838.00	15,003.00	1,172.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	419.00	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT

STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS

MEDICAL PROGRAM REPORTING AREAS

For the Year Ended June 30, 2017

	BREAST FEEDING 840	DIABETES TODAY 841	HIV COUNSELING & TESTING 842	SPECIAL PROJECT: HANDS 853
REVENUES COLLECTED:				
State Restricted	0.00	0.00	0.00	21,600.00
State Restricted Carryover	0.00	0.00	48.00	0.00
Foundational Funding	0.00	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00	0.00
Title V Block Grant	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	25,265.00	2,500.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	225,522.00
Self-pay	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	324.00
Unrestricted Carryover	4,771.00	450.00	4,212.00	20,482.00
Other	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	30,036.00	2,950.00	4,260.00	267,928.00
EXPENDITURES PAID:				
Salaries	5,659.00	911.00	1,642.00	88,073.00
Leave	1,037.00	167.00	300.00	16,120.00
Part-time Salaries	5,042.00	0.00	0.00	1,330.00
Fringe Benefits	4,212.00	594.00	1,066.00	57,416.00
Space Occupancy	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	6,773.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	1,668.00	0.00	31.00	4,428.00
Office Administration	307.00	0.00	0.00	3,496.00
Medical Supplies	0.00	0.00	0.00	0.00
Other	599.00	253.00	0.00	13,587.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	7,880.00	672.00	1,210.00	65,837.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	2.00	0.00	0.00	20.00
Allocated Space	3,630.00	353.00	11.00	10,848.00
TOTAL EXPENDITURES PAID	30,036.00	2,950.00	4,260.00	267,928.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS
MEDICAL PROGRAM REPORTING AREAS
For the Year Ended June 30, 2017

	CORE HEALTH EDUCATION 857	HANDS ADMIN 874	EPSDT OUTREACH 883
REVENUES COLLECTED:			
State Restricted	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00
Foundational Funding	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00
Title V Block Grant	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00
Federal Grant-Direct	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	0.00
Donations	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00
Insurance	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00
Unrestricted Carryover	141.00	0.00	128.00
Interest	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	141.00	0.00	128.00
EXPENDITURES PAID:			
Salaries	55.00	(24.00)	49.00
Leave	10.00	(2.00)	9.00
Part-time Salaries	0.00	0.00	0.00
Fringe Benefits	36.00	(17.00)	33.00
Space Occupancy	0.00	0.00	0.00
Automotive	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00
Travel	0.00	0.00	0.00
Office Administration	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00
Other	0.00	0.00	0.00
Capital Expenditures	0.00	0.00	0.00
Allocated Departmental	40.00	(18.00)	37.00
Allocated Clinic	0.00	0.00	0.00
Allocated Medical	0.00	0.00	0.00
Allocated Space	0.00	0.00	0.00
TOTAL EXPENDITURES PAID	141.00	(61.00)	128.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	61.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT

STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS

MEDICAL PROGRAM REPORTING AREAS

For the Year Ended June 30, 2017

	CORE PUBLIC HEALTH 890	MEDICAID MATCH 891	MINOR RESTRICTED 892	ALLOCABLE DIRECT 895
REVENUES COLLECTED:				
State Restricted	0.00	0.00	0.00	2,750.00
State Restricted LHD KERS	0.00	0.00	0.00	182,823.00
Foundational Funding	0.00	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00	0.00
Title V Block Grant	0.00	0.00	0.00	2,041.00
Title X Family Planning	0.00	0.00	0.00	22,305.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00	47,782.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	0.00	0.00
Donations	0.00	0.00	2,000.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	3,097.00
Self-pay	40.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00	0.00
Unrestricted Carryover	2,804.00	15,307.00	0.00	0.00
Interest	0.00	0.00	0.00	364.00
Other	10.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	2,854.00	15,307.00	2,000.00	261,162.00
EXPENDITURES PAID:				
Salaries	1,067.00	0.00	0.00	0.00
Leave	196.00	0.00	0.00	0.00
Part-time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	693.00	0.00	0.00	182,823.00
Space Occupancy	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	0.00	0.00	0.00	0.00
Office Administration	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00
Other	0.00	15,307.00	1,270.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	788.00	0.00	0.00	0.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	1.00	0.00	0.00	0.00
Allocated Space	109.00	0.00	0.00	0.00
TOTAL EXPENDITURES PAID	2,854.00	15,307.00	1,270.00	182,823.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	730.00	78,339.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT**STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS****TOTAL MEDICAL PROGRAMS**

For the Year Ended June 30, 2017

	<u>TOTAL MEDICAL PROGRAMS</u>
REVENUES COLLECTED:	
State Restricted	107,816.00
State Restricted Carryover	40,030.00
State Restricted LHD KERS	182,823.00
Foundational Funding	0.00
State Core Public Health Grant	0.00
Title V Block Grant	16,203.00
Title X Family Planning	25,902.00
Preventive Services Block Grant	6,740.00
Federal Grant	463,022.00
Federal Restricted Carryover	32,695.00
Local Tax Appropriations	244,751.00
Donations	2,000.00
Title XVIII	173.00
Title XIX	400,167.00
Self-pay	3,303.00
Insurance	20,125.00
Program Income Carryover	672.00
Interest	688.00
Unrestricted Carryover	96,290.00
Other	1,822.00
	<u>1,645,222.00</u>
EXPENDITURES PAID:	
Salaries	366,574.00
Leave	77,199.00
Part-time Salaries	9,988.00
Fringe Benefits	422,267.00
Space Occupancy	0.00
Automotive	11,012.00
Independent Contracts	38,780.00
Travel	16,203.00
Office Administration	10,700.00
Medical Supplies	27,486.00
Other	81,067.00
Capital Expenditures	0.00
Allocated Departmental	277,304.00
Allocated Clinic	165,741.00
Allocated Medical	86.00
Allocated Space	56,663.00
	<u>1,561,070.00</u>
TOTAL EXPENDITURES PAID	<u>1,561,070.00</u>
EXCESS OF REVENUES COLLECTED OVER EXPENDITURES PAID	<u>84,152.00</u>

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

LAWRENCE COUNTY HEALTH DEPARTMENT

STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS

INDIRECT PROGRAM REPORTING AREAS

For the Year Ended June 30, 2017

	SPACE INDIRECT 897	DEPARTMENTAL ADMIN 898	CLINIC INDIRECT 899
REVENUES COLLECTED:			
State Restricted	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00
Foundational Funding	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00
Title V Block Grant	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	0.00
Donations	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00
Insurance	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	0.00	0.00	0.00
EXPENDITURES PAID:			
Salaries	0.00	134,338.00	82,548.00
Leave	0.00	0.00	21,866.00
Part-time Salaries	0.00	1,863.00	4,448.00
Fringe Benefits	0.00	87,559.00	54,152.00
Travel	0.00	4,877.00	1,206.00
Space Occupancy	65,124.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00
Office Administration	0.00	48,217.00	139.00
Medical Supplies	0.00	0.00	605.00
Automotive	0.00	1,654.00	0.00
Other	0.00	26,916.00	777.00
Capital Expenditures	0.00	0.00	0.00
Distributed Departmental	0.00	(305,424.00)	0.00
Distributed Clinic	0.00	0.00	(165,741.00)
Distributed Medical	0.00	0.00	0.00
Distributed Environmental	0.00	0.00	0.00
Distributed Space	(65,124.00)	0.00	0.00
TOTAL EXPENDITURES PAID	0.00	0.00	0.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00

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

LAWRENCE COUNTY HEALTH DEPARTMENT

STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS

INDIRECT PROGRAM REPORTING AREAS

For the Year Ended June 30, 2017

	MEDICAL INDIRECT 900	ENVIRONMENTAL INDIRECT 901	TOTAL INDIRECT
REVENUES COLLECTED:			
State Restricted	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00
Foundational Funding	0.00	0.00	0.00
State Core Public Health Grant	0.00	0.00	0.00
Title V Block Grant	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	0.00
Donations	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00
Insurance	0.00	0.00	0.00
Program Income Carryover	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	0.00	0.00	0.00
EXPENDITURES PAID:			
Salaries	50.00	13,278.00	230,214.00
Leave	0.00	0.00	21,866.00
Part-time Salaries	0.00	46.00	6,357.00
Fringe Benefits	33.00	8,640.00	150,384.00
Travel	0.00	118.00	6,201.00
Space Occupancy	0.00	0.00	65,124.00
Independent Contracts	0.00	0.00	0.00
Office Administration	0.00	12.00	48,368.00
Medical Supplies	0.00	0.00	605.00
Automotive	0.00	1,800.00	3,454.00
Other	0.00	100.00	27,793.00
Capital Expenditures	0.00	0.00	0.00
Distributed Departmental	0.00	0.00	(305,424.00)
Distributed Clinic	0.00	0.00	(165,741.00)
Distributed Medical	(83.00)	0.00	(83.00)
Distributed Environmental	0.00	(23,994.00)	(23,994.00)
Distributed Space	0.00	0.00	(65,124.00)
TOTAL EXPENDITURES PAID	0.00	0.00	0.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00

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

LYNETTE R. SCHINDLER, CPA, PSC

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

To the Board of Health
Lawrence County Health Department

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities of Lawrence County Health Department as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Lawrence County Health Department's basic financial statements, and have issued our report thereon dated October 23, 2017.

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

Internal Control over Financial Reporting

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

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

Board of Directors
October 23, 2017

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

Compliance and Other Matters

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

Purpose of this Report

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

Lynette R. Schindler, CPA, PSC

Pikeville, Kentucky
October 23, 2017

LAWRENCE COUNTY HEALTH DEPARTMENT

AUDIT ADJUSTMENTS

June 30, 2017

<u>ADJUSTMENT DESCRIPTION</u>	<u>ACCOUNT NUMBER</u>	<u>DEBIT</u>	<u>CREDIT</u>
1 Close State Funds	836	418.27	
	172836		418.27
2 Close Federal Funds	762	158.74	
	173762		158.74
3 Close Fee Funds	758	4,446.30	
	174758		4,446.30
	892	729.59	
	174892		729.59
4 Close Unrestricted Funds	874	60.59	
	171874		60.59
	895	78,339.13	
	171		78,339.13