

GREENUP COUNTY HEALTH DEPARTMENT
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INDEPENDENT AUDITOR'S REPORT

To the Board of Health
Greenup County Health Department

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Greenup County Health Department as of June 30, 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 Greenup 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 an opinion on the financial statements that collectively comprise the Greenup County Health Department's basic financial statements. The individually presented programs in the supplementary information are presented for purposes of additional analysis and are not part of the basic financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 2017, on our consideration of Greenup County Health Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Greenup County Health Department's internal control over financial reporting and compliance.

Lynette R. Schindler, CPA, PSC

Pikeville, Kentucky
October 18, 2017

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

ASSETS

Cash - Local Bank Account	\$ 119,775.00
Petty Cash	<u>75.00</u>
TOTAL ASSETS	\$ <u><u>119,850.00</u></u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

Administration Fees	\$ 4,409.00
Payroll Liabilities	<u>10,504.00</u>
TOTAL CURRENT LIABILITIES	14,913.00

FUND BALANCE

Restricted Fund Balance - Federal 766	4,999.00
Restricted Fund Balance - State 842	4,079.00
Restricted Fund Balance - Fees 758	16,016.00
Restricted Fund Balance - Fees 805	710.00
Restricted Fund Balance - Fees 841	384.00
Restricted Fund Balance - Fees 857	650.00
Restricted Fund Balance - Fees 883	45.00
Unrestricted Fund Balance	<u>78,054.00</u>
TOTAL FUND BALANCE	<u>104,937.00</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u><u>119,850.00</u></u>

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

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

For the Year Ended June 30, 2017

REVENUES COLLECTED:

State - Restricted Funds	\$ 89,251.00
State Environmental	36,200.00
Foundational Funding	30,680.00
State Public Health Block Grant	8,942.00
State Restricted Carryover	6,710.00
LHD Retirement	270,416.00
Title V Block Grant	26,752.00
Title X Family Planning	35,756.00
Prev. Services Block Grant	17,276.00
Federal Grant	253,527.00
Federal Restricted Carryover	1,987.00
Local Tax Appropriations	1,150,000.00
School Board Contracts	40,050.00
Program Admin Contracts	7,895.00
Title XVIII	707.00
Title XIX	208,351.00
Self-Pay	26,099.00
Program Income Carryover	4,177.00
Interest	271.00
Unrestricted Carryover	81,099.00
Insurance	32,661.00
Other	4,000.00
MCO Interest	<u>(7.00)</u>
 TOTAL REVENUES COLLECTED	 2,332,800.00

EXPENDITURES PAID:

Salaries	911,476.00
Leave	181,076.00
Part-time Salaries	19,278.00
Fringe Benefits	799,834.00
Independent Contracts	9,857.00
Travel	17,329.00
Office Administration	61,165.00
Medical Supplies	41,305.00
Space Occupancy	96,683.00
Automotive	15,525.00
Other	<u>103,594.00</u>
 TOTAL EXPENDITURES PAID	 <u>2,257,122.00</u>

EXCESS OF REVENUES COLLECTED	\$ <u>75,678.00</u>
OVER EXPENDITURES PAID	

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

GREENUP COUNTY HEALTH DEPARTMENT

STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS

BUDGET TO ACTUAL

For the Year Ended June 30, 2017

	ORIGINAL HEALTH DEPT. BUDGET	FINAL HEALTH DEPT. BUDGET	TOTAL HEALTH DEPT. ACTUAL	OVER (UNDER) BUDGET
<u>REVENUES COLLECTED:</u>				
State - Restricted Funds	92,641.00	92,641.00	89,251.00	(3,390.00)
State Environmental	23,327.00	23,327.00	36,200.00	12,873.00
Foundational Funding	0.00	0.00	30,680.00	30,680.00
State Public Health Block Grant	8,942.00	8,942.00	8,942.00	0.00
State Restricted Carryover	0.00	0.00	6,710.00	6,710.00
LHD Retirement	253,097.00	270,416.00	270,416.00	0.00
Title V Block Grant	41,732.00	41,732.00	26,752.00	(14,980.00)
Title X Family Planning	29,817.00	29,817.00	35,756.00	5,939.00
Prev. Services Block Grant	0.00	0.00	17,276.00	17,276.00
Federal Grant	222,951.00	222,951.00	253,527.00	30,576.00
Federal Restricted Carryover	0.00	0.00	1,987.00	1,987.00
Local Tax Appropriations	1,150,000.00	1,150,000.00	1,150,000.00	0.00
Donations	0.00	0.00	0.00	0.00
School Board Contracts	39,100.00	39,100.00	40,050.00	950.00
Program Admin Contracts	8,600.00	8,600.00	7,895.00	(705.00)
Title XVIII	2,000.00	2,000.00	707.00	(1,293.00)
Title XIX	244,676.00	244,676.00	208,351.00	(36,325.00)
Program Income Carryover	0.00	0.00	4,177.00	4,177.00
Self-Pay	27,200.00	27,200.00	26,099.00	(1,101.00)
Interest	300.00	300.00	271.00	(29.00)
Unrestricted Carryover	16,592.00	16,592.00	81,099.00	64,507.00
Insurance	18,000.00	18,000.00	32,661.00	14,661.00
Other	8,500.00	8,500.00	4,000.00	(4,500.00)
MCO Interest	0.00	0.00	(7.00)	(7.00)
TOTAL REVENUES COLLECTED	2,187,475.00	2,204,794.00	2,332,800.00	128,006.00
<u>EXPENDITURES PAID:</u>				
Salaries	1,074,881.00	1,074,881.00	911,476.00	(163,405.00)
Leave	0.00	0.00	181,076.00	181,076.00
Part-time Salaries	18,149.00	18,149.00	19,278.00	1,129.00
Fringe Benefits	811,825.00	829,144.00	799,834.00	(29,310.00)
Independent Contracts	13,710.00	13,710.00	9,857.00	(3,853.00)
Travel	19,485.00	19,485.00	17,329.00	(2,156.00)
Space Occupancy	73,227.00	73,227.00	96,683.00	23,456.00
Office Administration	52,925.00	52,925.00	61,165.00	8,240.00
Medical Supplies	30,650.00	30,650.00	41,305.00	10,655.00
Automotive	5,600.00	5,600.00	15,525.00	9,925.00
Other	78,902.00	78,902.00	103,594.00	24,692.00
Capital Expenditures	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES PAID	2,179,354.00	2,196,673.00	2,257,122.00	60,449.00
EXCESS OF REVENUES COLLECTED OVER EXPENDITURES PAID	8,121.00	8,121.00	75,678.00	67,557.00

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

GREENUP COUNTY HEALTH DEPARTMENT
STATEMENT OF CHANGES IN FUND BALANCE - CASH BASIS
For the Year Ended June 30, 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	76,048.00	47,184.00	123,232.00
Transfer state restricted funds to current operations		(6,710.00)	(6,710.00)
Transfer federal restricted funds to current operations		(1,987.00)	(1,987.00)
Transfer restricted fee funds to current operations		(4,177.00)	(4,177.00)
Transfer unrestricted funds to current operations	(81,099.00)		(81,099.00)
Transfer restricted funds to unrestricted fund balance	16,109.00	(16,109.00)	
Excess 2016-17 revenues over expenditures - federal restricted funds		4,999.00	4,999.00
Excess 2016-17 revenues over expenditures - fee restricted funds		3,683.00	3,683.00
Excess 2016-17 revenues over expenditures - unrestricted funds	<u>66,996.00</u>		<u>66,996.00</u>
Fund Balance, June 30, 2017	<u><u>78,054.00</u></u>	<u><u>26,883.00</u></u>	<u><u>104,937.00</u></u>

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

GREENUP COUNTY HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

Note A – Statement of Significant Accounting Policies

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

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

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

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

Note B – Statement of Significant Allocation Policies

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

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

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

GREENUP COUNTY HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

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

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

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

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

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

Note C – Cash and Investments

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

Note D – Fund Balance

Amounts in the restricted fund balance are restricted to the programs which generated the excess revenues. These amounts will be carried forward to the next fiscal year, paid back to the state or federal government, or transferred to the unrestricted fund balance. During FY 2017, \$6,710 of state restricted funds, \$1,987 of federal restricted funds, and \$4,177 of restricted program funds was transferred to current operations. During FY 2017, \$11,117 of state restricted funds and \$4,992 of restricted program funds was transferred to the unrestricted fund balance. Amounts in the unrestricted fund balance can be used in any program where additional funds are needed. In FY 2017, \$81,099 was transferred from unrestricted funds to current operations.

Note E – Rent

Greenup County Health Department rented office space, on a month-by-month basis, for a clinic in South Shore, Kentucky at \$600 per month. Rental expense for the year ended June 30, 2017 was \$7,200.

GREENUP COUNTY HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

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

Total Revenues Collected	\$2,332,800.00
Less Carryover:	
State Restricted Carryover	(6,710.00)
Federal Restricted Carryover	(1,987.00)
Program Restricted Carryover	(4,177.00)
Unrestricted Carryover	<u>(81,099.00)</u>
Revenue from Current Operations:	2,238,827.00
Less Expenditures Paid:	<u>(2,257,122.00)</u>
Revenue Collected from Current Operations	\$ <u>(18,295.00)</u>
Over (Under) Expenditures Paid – Cash Basis	

Note G – Pension Plan

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

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

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

Contributions – For the year ended June 30, 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.

GREENUP 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 Greenup County Health Department contributed \$57,593 to the Kentucky Retirement System. The contribution was allocated \$54,378 to the KERS pension fund and \$3,215 to the KERS insurance fund. The Health Department contributed \$519,386 in matching payments to the Kentucky Employees Retirement System, based on a KERS covered payroll of \$1,087,532 and a total payroll of \$1,111,828.

Pension Liabilities, Expense, Deferred Outflows and Deferred Inflows of Resources – At June 30, 2017, the Health Department had an unreported liability of \$7,403,752 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 .064948 percent, which is a .00254 percent increase to its proportionate share measured as of June 30, 2015.

Note II – 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. KERS, as of January 1, 2013, contracted with Humana Insurance Company to provide healthcare benefits to retirees through a fully-insured Medicare Advantage Plan.

Note I – Insurance and Related Activities

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

GREENUP COUNTY HEALTH DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

Note J – Related Party

The Greenup County Health Department shares a common board membership with the Greenup County Public Health Taxing District. For FY 2016, the Greenup County Health Department received \$ 1,150,000 of local tax appropriations from the Public Health Taxing District. As of June 30, 2017, the Greenup County Public Health Taxing District has \$ 952,791 in cash that is available to the Greenup County Health Department.

Note K – Contingencies

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

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

Note L – Subsequent Events

Subsequent events have been evaluated through October 18, 2017, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

GREENUP COUNTY HEALTH DEPARTMENT

STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS

"500" ENVIRONMENTAL PROGRAM REPORTING AREAS

For the Year Ended June 30, 2017

	FOOD 500	PUBLIC FACILITIES 520	GENERAL SANITATION 540	ONSITE SEWAGE 560
REVENUES COLLECTED:				
Foundational Funding	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	0.00
DEI	0.00	0.00	0.00	0.00
State Public Health Block Grant	0.00	0.00	0.00	0.00
State Environmental	36,200.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00	0.00
Direct Federal Grant	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	25,495.00	14,946.00	17,579.00	63,300.00
Donations	0.00	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	0.00
Self-pay	100.00	260.00	400.00	13,470.00
Interest	271.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
MCO Interest	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	62,066.00	15,206.00	17,979.00	76,770.00
EXPENDITURES PAID:				
Salaries	20,185.00	4,870.00	5,970.00	24,662.00
Leave	4,532.00	1,093.00	1,341.00	5,537.00
Part Time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	11,679.00	2,817.00	3,455.00	14,274.00
Space Occupancy	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	45.00	464.00	0.00	0.00
Office Administration	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Other	100.00	0.00	0.00	1,196.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	18,534.00	4,472.00	5,483.00	22,645.00
Allocated Environmental	1,759.00	424.00	520.00	2,149.00
Allocated Space	5,232.00	1,066.00	1,210.00	6,307.00
TOTAL EXPENDITURES PAID	62,066.00	15,206.00	17,979.00	76,770.00
EXCESS REVENUES COLLECTED	0.00	0.00	0.00	0.00
OVER EXPENDITURES PAID				

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

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

	PREVENTIVE PRESENTING PROBLEMS 700	DENTAL 712	LAB OTHER TESTING 718	KWSCP PINK CO. OUTREACH 725	ZIKA PREPARE. 726	UK-HPV 727
REVENUES COLLECTED:						
Foundational Funding	0.00	0.00	0.00	0.00	0.00	0.00
State Restricted	0.00	230.00	0.00	0.00	0.00	0.00
State Public Health Block Grant	0.00	0.00	0.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00	6,000.00	1,037.00	0.00
Direct Federal Grant	0.00	0.00	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	8,622.00	0.00	728.00	31.00	1,781.00
Donations	0.00	0.00	0.00	0.00	0.00	0.00
Program Admin Contracts	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	2,240.00	0.00	0.00	0.00	0.00
Program Income Carry-Over	0.00	0.00	0.00	0.00	0.00	3,900.00
Self-pay	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
MCO Interest	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	0.00	11,092.00	0.00	6,728.00	1,068.00	5,681.00
EXPENDITURES PAID:						
Salaries	224,794.00	0.00	5,544.00	678.00	141.00	1,696.00
Leave	81,872.00	0.00	2,019.00	176.00	37.00	443.00
Part Time Salaries	9,018.00	0.00	0.00	0.00	0.00	0.00
Fringe Benefits	130,997.00	0.00	3,208.00	391.00	84.00	981.00
Space Occupancy	0.00	0.00	0.00	0.00	0.00	0.00
Independent Contracts	4,528.00	0.00	663.00	0.00	0.00	0.00
Travel	352.00	0.00	0.00	0.00	26.00	715.00
Office Administration	0.00	0.00	0.00	0.00	0.00	0.00
Medical Supplies	23,755.00	0.00	3,871.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00	0.00	0.00
Other	140.00	0.00	400.00	4,752.00	626.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	214,669.00	0.00	5,089.00	622.00	128.00	1,557.00
Allocated Clinic	191,142.00	0.00	4,532.00	0.00	0.00	0.00
Allocated Medical	37,455.00	0.00	888.00	109.00	23.00	272.00
Allocated Space	60,777.00	1,138.00	1,293.00	0.00	3.00	17.00
Breast Feeding Education	(242.00)	0.00	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	(440,812.00)	0.00	0.00	0.00	0.00	0.00
Allocated Prev Counsel	(7,272.00)	0.00	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	(403,639.00)	9,954.00	0.00	0.00	0.00	0.00
Allocated Prob Counsel	(127,534.00)	0.00	0.00	0.00	0.00	0.00
Lab/Radiology	0.00	0.00	(27,507.00)	0.00	0.00	0.00
TOTAL EXPENDITURES PAID	0.00	11,092.00	0.00	6,728.00	1,068.00	5,681.00
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

GREENUP COUNTY HEALTH DEPARTMENT

STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS

MEDICAL PROGRAM REPORTING AREAS

For the Year Ended June 30, 2017

	BREAST CANCER TRUST FUND 730	HEALTHY COMMUNITIES 736	EBOLA PREPAREDNESS 737	ENVIRONHEALTH LINK 742
REVENUES COLLECTED:				
Foundational Funding	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	0.00
State Public Health Block Grant	0.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	7,653.00	0.00	0.00
Federal Grant	0.00	0.00	0.00	6,357.00
Direct Federal Grant	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	8,671.00	1,167.00	8,696.00
Donations	0.00	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	0.00
Program Income Carry-Over	0.00	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Unrestricted Carryover	66.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
MCO Interest	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	66.00	16,324.00	1,167.00	15,053.00
EXPENDITURES PAID:				
Salaries	0.00	3,005.00	353.00	0.00
Leave	0.00	783.00	92.00	0.00
Part Time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	0.00	1,741.00	206.00	0.00
Space Occupancy	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	0.00	12.00	136.00	0.00
Office Administration	0.00	3,000.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Other	0.00	4,241.00	0.00	15,053.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	0.00	2,758.00	323.00	0.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	0.00	481.00	57.00	0.00
Allocated Space	66.00	303.00	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	66.00	16,324.00	1,167.00	15,053.00
EXCESS REVENUES COLLECTED	0.00	0.00	0.00	0.00
OVER EXPENDITURES PAID				

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

GREENUP COUNTY HEALTH DEPARTMENT

STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS

MEDICAL PROGRAM REPORTING AREAS

For the Year Ended June 30, 2017

	ACCREDITATION 750	HANDS GF SERVICES 752	ZIKA VECTOR CONTROL 755	HUMANA VITALITY 758
<u>REVENUES COLLECTED:</u>				
Foundational Funding	0.00	0.00	0.00	0.00
State Restricted	0.00	33,220.00	0.00	0.00
State Public Health Block Grant	0.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	5,000.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	1,723.00	0.00
Direct Federal Grant	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	28,947.00	59,385.00	1,225.00	0.00
Donations	0.00	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	0.00
Program Income Carry-Over	0.00	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	32,560.00
Other	0.00	0.00	0.00	0.00
MCO Interest	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	33,947.00	92,605.00	2,948.00	32,560.00
<u>EXPENDITURES PAID:</u>				
Salaries	8,183.00	27,451.00	895.00	6,209.00
Leave	2,133.00	7,156.00	234.00	1,619.00
Part Time Salaries	0.00	0.00	0.00	1,192.00
Fringe Benefits	4,737.00	15,887.00	517.00	3,711.00
Space Occupancy	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	364.00	2,473.00	0.00	7.00
Office Administration	3,000.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	6,673.00
Automotive	0.00	0.00	0.00	0.00
Other	2,550.00	3,815.00	327.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	7,515.00	25,204.00	821.00	6,794.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	1,311.00	4,398.00	143.00	1,186.00
Allocated Space	4,154.00	6,221.00	11.00	2,601.00
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	33,947.00	92,605.00	2,948.00	29,992.00
EXCESS REVENUES COLLECTED	0.00	0.00	0.00	2,568.00
OVER EXPENDITURES PAID				

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

GREENUP COUNTY HEALTH DEPARTMENT

STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS

MEDICAL PROGRAM REPORTING AREAS

For the Year Ended June 30, 2017

	MCH COORDINATOR 766	COMPETITIVE HOME VISITING 767	HBE ASSISTANCE 772	CHILD FATALITY PREVENTION 774
<u>REVENUES COLLECTED:</u>				
Foundational Funding	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	0.00
State Public Health Block Grant	0.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00
Title V MCH Block Grant	20,566.00	0.00	0.00	90.00
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	19,050.00	0.00	0.00
Direct Federal Grant	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	20,277.00	3,100.00	0.00
Donations	0.00	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	0.00
Program Income Carry-Over	0.00	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
MCO Interest	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	20,566.00	39,327.00	3,100.00	90.00
<u>EXPENDITURES PAID:</u>				
Salaries	4,021.00	12,146.00	1,007.00	0.00
Leave	1,048.00	3,166.00	263.00	0.00
Part Time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	2,326.00	7,031.00	585.00	0.00
Space Occupancy	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	249.00	854.00	0.00	0.00
Office Administration	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Other	406.00	296.00	0.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	3,694.00	11,152.00	926.00	0.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	644.00	1,945.00	161.00	0.00
Allocated Space	3,180.00	2,737.00	158.00	90.00
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	15,568.00	39,327.00	3,100.00	90.00
EXCESS REVENUES COLLECTED	4,998.00	0.00	0.00	0.00
OVER EXPENDITURES PAID				

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

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

	PEDIATRIC/ ADOLESCENT VISITS 800	CHILDHOOD IMMUNIZATION 801	FAMILY PLANNING 802	WIC VISITS 804
<u>REVENUES COLLECTED:</u>				
Foundational Funding	23,666.00	0.00	0.00	0.00
State Restricted	0.00	0.00	322.00	0.00
State Public Health Block Grant	2,000.00	0.00	2,023.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	12,013.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	5,274.00	0.00	0.00	131,010.00
Direct Federal Grant	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	159,834.00	719.00	104,058.00	244,734.00
Donations	0.00	0.00	0.00	0.00
Program Admin Contracts	1,188.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	73,548.00	0.00	22,512.00	0.00
Program Income Carry-Over	0.00	0.00	0.00	0.00
Self-pay	1,113.00	0.00	2,971.00	0.00
Interest	0.00	0.00	0.00	0.00
Unrestricted Carryover	1,430.00	0.00	4,486.00	0.00
Insurance	0.00	0.00	101.00	0.00
Other	0.00	0.00	0.00	0.00
MCO Interest	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	268,053.00	719.00	148,486.00	375,744.00
<u>EXPENDITURES PAID:</u>				
Salaries	377.00	246.00	92.00	208.00
Leave	99.00	64.00	24.00	54.00
Part-time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	217.00	142.00	53.00	121.00
Space Occupancy	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	0.00	0.00	0.00	0.00
Office Administration	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	3,875.00	0.00
Automotive	0.00	0.00	0.00	0.00
Other	1,375.00	0.00	0.00	500.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	346.00	228.00	85.00	190.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	61.00	39.00	15.00	33.00
Allocated Space	68.00	0.00	0.00	11.00
Breast Feeding Education	0.00	0.00	0.00	242.00
Allocated Prev Med Visits	257,814.00	0.00	94,637.00	0.00
Allocated Prev Counsel	551.00	0.00	0.00	0.00
Allocated Prob Med Visits	6,362.00	0.00	44,352.00	233,668.00
Allocated Prob Counsel	0.00	0.00	0.00	127,534.00
Lab/Radiology	783.00	0.00	5,353.00	13,183.00
TOTAL EXPENDITURES PAID	268,053.00	719.00	148,486.00	375,744.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	0.00

GREENUP COUNTY HEALTH DEPARTMENT

STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS

MEDICAL PROGRAM REPORTING AREAS

For the Year Ended June 30, 2017

	NUTRITION GROUP ACTIVITIES 805	TUBERCULOSIS VISITS 806	SEXUALLY TRANSMITTED DISEASE 807	DIABETES VISITS 809	ADULT VISITS 810
<u>REVENUES COLLECTED:</u>					
Foundational Funding	0.00	6,494.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	16,991.00	0.00
State Public Health Block Grant	0.00	942.00	0.00	213.00	0.00
State Restricted Carryover	0.00	0.00	0.00	6,286.00	0.00
Title V MCH Block Grant	4,904.00	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00	0.00
Federal Grant	0.00	50.00	0.00	0.00	0.00
Direct Federal Grant	0.00	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	88,553.00	12,448.00	0.00	67,476.00
Donations	0.00	0.00	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00	0.00	6,707.00
Title XVIII	0.00	0.00	0.00	0.00	707.00
Title XIX	988.00	5,230.00	2,175.00	6.00	6,988.00
Program Income Carry-Over	0.00	0.00	0.00	0.00	0.00
Self-pay	163.00	2,277.00	530.00	0.00	4,201.00
Interest	0.00	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	854.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
MCO Interest	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	6,055.00	103,546.00	16,007.00	23,496.00	86,079.00
<u>EXPENDITURES PAID:</u>					
Salaries	0.00	0.00	87.00	6,579.00	6,811.00
Leave	0.00	0.00	22.00	1,715.00	1,776.00
Part-time Salaries	100.00	0.00	0.00	299.00	0.00
Fringe Benefits	10.00	0.00	52.00	3,838.00	3,941.00
Space Occupancy	0.00	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00	0.00
Travel	0.00	0.00	0.00	784.00	0.00
Office Administration	0.00	0.00	0.00	0.00	0.00
Medical Supplies	0.00	3,131.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00	0.00
Other	168.00	0.00	0.00	343.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	90.00	0.00	81.00	6,314.00	6,252.00
Allocated Clinic	0.00	0.00	0.00	0.00	0.00
Allocated Medical	16.00	0.00	14.00	1,102.00	1,091.00
Allocated Space	142.00	529.00	93.00	1,961.00	2,200.00
Breast Feeding Education	0.00	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	0.00	2,891.00	1,689.00	0.00	58,939.00
Allocated Prev Counsel	5,065.00	0.00	0.00	552.00	1,104.00
Allocated Prob Med Visits	0.00	91,465.00	11,823.00	0.00	3,789.00
Allocated Prob Counsel	0.00	0.00	0.00	0.00	0.00
Lab/Radiology	0.00	5,530.00	2,146.00	9.00	176.00
TOTAL EXPENDITURES PAID	5,591.00	103,546.00	16,007.00	23,496.00	86,079.00
EXCESS REVENUES COLLECTED	464.00	0.00	0.00	0.00	0.00
OVER EXPENDITURES PAID					

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

GREENUP COUNTY HEALTH DEPARTMENT

STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS

MEDICAL PROGRAM REPORTING AREAS

For the Year Ended June 30, 2017

	BREAST CERVICAL CANCER 813	COMMUNITY BASED SERVICES 818	BIO- TERRORISM AREA A 821	BIO- TERRORISM AREA E 823
<u>REVENUES COLLECTED:</u>				
Foundational Funding	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	0.00
State Public Health Block Grant	2,000.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	3,000.00	0.00	28,337.00	3,259.00
Direct Federal Grant	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	1,987.00
Local Tax Appropriations	23,216.00	8,530.00	15,952.00	364.00
Donations	0.00	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	2,212.00	0.00	0.00	0.00
Program Income Carry-Over	0.00	0.00	0.00	0.00
Self-pay	613.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
MCO Interest	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	31,041.00	8,530.00	44,289.00	5,610.00
<u>EXPENDITURES PAID:</u>				
Salaries	626.00	2,438.00	13,288.00	1,808.00
Leave	163.00	635.00	3,463.00	471.00
Part-time Salaries	0.00	120.00	0.00	0.00
Fringe Benefits	363.00	1,425.00	7,691.00	1,044.00
Space Occupancy	0.00	0.00	0.00	0.00
Independent Contracts	1,666.00	0.00	0.00	0.00
Travel	0.00	94.00	677.00	110.00
Office Administration	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Other	149.00	675.00	0.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	574.00	2,350.00	12,201.00	1,662.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	101.00	410.00	2,129.00	290.00
Allocated Space	3.00	383.00	4,840.00	225.00
Breast Feeding Education	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	24,842.00	0.00	0.00	0.00
Allocated Prev Counsel	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	2,227.00	0.00	0.00	0.00
Allocated Prob Counsel	0.00	0.00	0.00	0.00
Lab/Radiology	327.00	0.00	0.00	0.00
TOTAL EXPENDITURES PAID	31,041.00	8,530.00	44,289.00	5,610.00
EXCESS REVENUES COLLECTED	0.00	0.00	0.00	0.00
OVER EXPENDITURES PAID				

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

GREENUP COUNTY HEALTH DEPARTMENT

STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS

MEDICAL PROGRAM REPORTING AREAS

For the Year Ended June 30, 2017

	CARDIO- VASCULAR HEALTH 832	TOBACCO CONTROL 836	BREAST FEEDING COUNSELING 840	DIABETES TODAY 841
REVENUES COLLECTED:				
Foundational Funding	521.00	0.00	0.00	0.00
State Restricted	0.00	15,958.00	0.00	0.00
State Public Health Block Grant	1,764.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	27,572.00	2,500.00
Direct Federal Grant	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	10,482.00	2,874.00	5.00
Donations	0.00	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	0.00
Program Income Carry-Over	0.00	0.00	0.00	277.00
Self-pay	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
MCO Interest	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	2,285.00	26,440.00	30,446.00	2,782.00
EXPENDITURES PAID:				
Salaries	707.00	8,305.00	3,396.00	828.00
Leave	185.00	2,165.00	886.00	216.00
Part-time Salaries	0.00	0.00	8,163.00	45.00
Fringe Benefits	411.00	4,805.00	2,783.00	485.00
Space Occupancy	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	0.00	5.00	0.00	0.00
Office Administration	0.00	0.00	344.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Other	0.00	250.00	13.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	650.00	7,624.00	10,611.00	802.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	113.00	1,330.00	1,852.00	140.00
Allocated Space	219.00	1,956.00	2,398.00	266.00
TOTAL EXPENDITURES PAID	2,285.00	26,440.00	30,446.00	2,782.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	0.00

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

GREENUP COUNTY HEALTH DEPARTMENT

STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS

MEDICAL PROGRAM REPORTING AREAS

For the Year Ended June 30, 2017

	HIV COUNSELING VISITS 842	HANDS 853	PHYSICAL ACTIVITY 857	SUPP SCHOOL HEALTH 858
REVENUES COLLECTED:				
Foundational Funding	0.00	0.00	0.00	0.00
State Restricted	0.00	6,840.00	0.00	0.00
State Public Health Block Grant	0.00	0.00	0.00	0.00
State Restricted Carryover	424.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00	0.00
Direct Federal Grant	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	1.00	125,573.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00
School Board Contracts	0.00	0.00	0.00	40,050.00
Program Admin Contracts	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	86,093.00	0.00	2,963.00
Program Income Carry-Over	0.00	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Unrestricted Carryover	0.00	704.00	0.00	68,402.00
Insurance	0.00	0.00	0.00	0.00
Other	0.00	0.00	4,000.00	0.00
MCO Interest	0.00	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	425.00	219,210.00	4,000.00	111,415.00
EXPENDITURES PAID:				
Salaries	145.00	65,107.00	0.00	34,859.00
Leave	38.00	16,972.00	0.00	9,087.00
Part-time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	85.00	37,678.00	0.00	20,172.00
Space Occupancy	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	3,000.00	0.00
Travel	0.00	4,200.00	0.00	225.00
Automotive	0.00	0.00	0.00	0.00
Office Administration	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00
Other	0.00	4,399.00	350.00	280.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	133.00	59,775.00	0.00	32,002.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	24.00	10,430.00	0.00	5,584.00
Allocated Space	0.00	20,649.00	0.00	9,206.00
TOTAL EXPENDITURES PAID	425.00	219,210.00	3,350.00	111,415.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	650.00	0.00

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

GREENUP COUNTY HEALTH DEPARTMENT

STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS

MEDICAL PROGRAM REPORTING AREAS

For the Year Ended June 30, 2017

	CORE PUBLIC HEALTH 890	MEDICAID MATCH 891	MINOR RESRICTED 892	ALLOCABLE DIRECT 895
REVENUES COLLECTED:				
Foundational Funding	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	15,690.00
State Public Health Block Grant	0.00	0.00	0.00	0.00
LHD Retirement (KERS)	0.00	0.00	0.00	270,416.00
Title V MCH Block Grant	0.00	0.00	0.00	1,192.00
Title X Family Planning	0.00	0.00	0.00	23,743.00
Preventive Services Block Grant	0.00	0.00	0.00	4,623.00
Federal Grant	0.00	0.00	0.00	18,358.00
Direct Federal Grant	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	18,225.00	3,006.00	0.00
Donations	0.00	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	3,396.00
Program Income Carry-Over	0.00	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Unrestricted Carryover	1,944.00	0.00	3,213.00	0.00
Insurance	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
MCO Interest	0.00	0.00	0.00	(7.00)
TOTAL REVENUES COLLECTED	1,944.00	18,225.00	6,219.00	337,411.00
EXPENDITURES PAID:				
Salaries	426.00	0.00	0.00	0.00
Leave	111.00	0.00	0.00	0.00
Part-time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	248.00	0.00	0.00	270,416.00
Space Occupancy	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	0.00	0.00	0.00	0.00
Office Administration	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Other	0.00	18,225.00	6,219.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	385.00	0.00	0.00	0.00
Allocated Environmental	0.00	0.00	0.00	0.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	68.00	0.00	0.00	0.00
Allocated Space	706.00	0.00	0.00	0.00
TOTAL EXPENDITURES PAID	1,944.00	18,225.00	6,219.00	270,416.00
EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID	0.00	0.00	0.00	66,995.00

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

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

For the Year Ended June 30, 2017

	<u>TOTAL MEDICAL PROGRAMS</u>
<u>REVENUES COLLECTED:</u>	
Foundational Funding	30,681.00
State Restricted	89,251.00
State Public Health Block Grant	8,942.00
State Restricted Carryover	6,710.00
LHD Retirement	270,416.00
Title V MCH Block Grant	26,752.00
Title X Family Planning	35,756.00
Preventive Services Block Grant	17,276.00
Federal Grant	253,527.00
Direct Federal Grant	0.00
Federal Restricted Carryover	1,987.00
Local Tax Appropriations	1,028,680.00
Donations	0.00
School Board Contracts	40,050.00
Program Admin Contracts	7,895.00
Title XVIII	707.00
Title XIX	208,351.00
Program Income Carry-Over	4,177.00
Self-pay	11,869.00
Interest	0.00
Unrestricted Carryover	81,099.00
Insurance	32,661.00
Other	4,000.00
MCO Interest	<u>(7.00)</u>
 TOTAL REVENUES COLLECTED	 2,160,780.00
 <u>EXPENDITURES PAID:</u>	
Salaries	442,456.00
Leave	139,187.00
Part Time Salaries	18,937.00
Fringe Benefits	528,381.00
Space Occupancy	0.00
Independent Contracts	9,857.00
Travel	11,283.00
Office Administration	6,344.00
Medical Supplies	41,305.00
Automotive	0.00
Other	65,552.00
Capital Expenditures	0.00
Allocated Departmental	423,607.00
Allocated Clinic	195,674.00
Allocated Medical	73,915.00
Allocated Space	<u>128,604.00</u>
 TOTAL EXPENDITURES PAID	 <u>2,085,102.00</u>
 EXCESS OF REVENUES COLLECTED OVER EXPENDITURES PAID	 <u>75,678.00</u>

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

GREENUP COUNTY HEALTH DEPARTMENT

STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS

INDIRECT PROGRAM REPORTING AREAS

For the Year Ended June 30, 2017

	SPACE INDIRECT 897	DEPARTMENTAL INDIRECT 898	CLINIC INDIRECT 899
REVENUES COLLECTED:			
Foundational Funding	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00
State Public Health Block Grant	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00
Direct Federal Grant	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	0.00
Donations	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00
Program Income Carry-Over	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	0.00	0.00	0.00
EXPENDITURES PAID:			
Salaries	28,971.00	230,092.00	105,041.00
Leave	0.00	0.00	29,386.00
Part-time Salaries	0.00	181.00	160.00
Fringe Benefits	16,764.00	133,177.00	60,805.00
Travel	0.00	4,407.00	74.00
Space Occupancy	96,683.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00
Office Administration	0.00	54,821.00	0.00
Medical Supplies	0.00	0.00	0.00
Automotive	0.00	15,525.00	0.00
Other	0.00	36,538.00	208.00
Capital Expenditures	0.00	0.00	0.00
Distributed Departmental	0.00	(474,741.00)	0.00
Distributed Clinic	0.00	0.00	(195,674.00)
Distributed Medical	0.00	0.00	0.00
Distributed Environmental	0.00	0.00	0.00
Distributed Space	(142,418.00)	0.00	0.00
TOTAL EXPENDITURES PAID	0.00	0.00	0.00
EXCESS REVENUES COLLECTED	0.00	0.00	0.00
OVER EXPENDITURES PAID			

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

GREENUP COUNTY HEALTH DEPARTMENT

STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS

INDIRECT PROGRAM REPORTING AREAS

For the Year Ended June 30, 2017

	MEDICAL INDIRECT 900	ENVIRONMENTAL INDIRECT 901	TOTAL INDIRECT
<u>REVENUES COLLECTED:</u>			
Foundational Funding	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00
State Public Health Block Grant	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00
Direct Federal Grant	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	0.00
Donations	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00
Program Income Carry-Over	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES COLLECTED	0.00	0.00	0.00
<u>EXPENDITURES PAID:</u>			
Salaries	46,388.00	2,841.00	413,333.00
Leave	0.00	0.00	29,386.00
Part-time Salaries	0.00	0.00	341.00
Fringe Benefits	26,844.00	1,637.00	239,227.00
Travel	681.00	375.00	5,537.00
Space Occupancy	0.00	0.00	96,683.00
Independent Contracts	0.00	0.00	0.00
Office Administration	0.00	0.00	54,821.00
Medical Supplies	0.00	0.00	0.00
Automotive	0.00	0.00	15,525.00
Other	0.00	0.00	36,746.00
Capital Expenditures	0.00	0.00	0.00
Distributed Departmental	0.00	0.00	(474,741.00)
Distributed Clinic	0.00	0.00	(195,674.00)
Distributed Medical	(73,913.00)	0.00	(73,913.00)
Distributed Environmental	0.00	(4,853.00)	(4,853.00)
Distributed Space	0.00	0.00	(142,418.00)
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
Greenup County Health Department

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities of Greenup County Health Department as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Greenup County Health Department's basic financial statements, and have issued our report thereon dated October 18, 2017.

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

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Lynette R. Schindler, CPA, PSC

Pikeville, Kentucky
October 18, 2017

GREENUP COUNTY HEALTH DEPARTMENT**AUDIT ADJUSTMENTS**

For the Year Ended June 30, 2017

<u>ADJUSTMENT DESCRIPTION</u>	<u>ACCOUNT NUMBER</u>	<u>DEBIT</u>	<u>CREDIT</u>
Close Federal Funds	766	4,999.28	
	173766		4,999.28
Close Fee Funds	758	2,568.88	
	174758		2,568.88
	805	463.91	
	174805		463.91
	857	650.04	
	174857		650.04
Close Unrestricted Funds	895	66,995.58	
	171		66,995.58