

CHRISTIAN COUNTY
HEALTH DEPARTMENT

HOPKINSVILLE, KENTUCKY

FINANCIAL STATEMENTS
JUNE 30, 2017

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Christian County Health Department, as of June 30, 2017, and the respective changes in financial position, and budgetary results for the year then ended in accordance the financial reporting provisions of the Kentucky Cabinet for Health and Family Services, Department for Public Health as described in Note 1.

Basis of Accounting

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

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Christian County Health Department's basic financial statements. The supplemental information on pages 13 through 62 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards on pages 63 and 64 is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements

The supplemental information on pages 13 through 62 and the schedule of expenditures of federal awards on pages 63 and 64 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2017, on our consideration of the Christian County Health Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Christian County Health Department's internal control over financial reporting and compliance.

Restriction of Use

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

Thurman Campbell Group, PLC

Hopkinsville, KY
October 28, 2017

CHRISTIAN COUNTY HEALTH DEPARTMENT
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
REGULATORY BASIS
AS OF JUNE 30, 2017

	<u>Governmental Fund Types</u>		Totals
	<u>General Fund</u>	<u>Environmental Fund</u>	<u>(Memorandum Only)</u>
ASSETS:			
Cash and Cash Equivalents	\$ 5,445,555	\$ 16,698	\$ 5,462,253
TOTAL ASSETS	<u>\$ 5,445,555</u>	<u>\$ 16,698</u>	<u>\$ 5,462,253</u>
LIABILITIES AND FUND BALANCES:			
LIABILITIES:			
Payroll Related Withholdings	\$ 30,276	\$ -	\$ 30,276
TOTAL LIABILITIES	<u>30,276</u>	<u>-</u>	<u>30,276</u>
FUND BALANCES:			
Restricted State Reserve	45,388	-	45,388
Restricted Federal Reserve	108,724	16,698	125,422
Restricted Fees Reserve	63,451	-	63,451
Restricted Construction	4,509,051	-	4,509,051
Unrestricted Reserve	688,665	-	688,665
TOTAL FUND BALANCES	<u>5,415,279</u>	<u>16,698</u>	<u>5,431,977</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 5,445,555</u>	<u>\$ 16,698</u>	<u>\$ 5,462,253</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES
ALL GOVERNMENTAL FUND TYPES
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017

	Governmental Fund Types		Totals (Memorandum Only)
	General Fund	Environmental Fund	
Revenues:			
Federal	\$ 1,049,487	\$ -	\$ 1,049,487
State	675,079	-	675,079
Local	1,173,636	-	1,173,636
Service Fees	853,871	136,053	989,924
Interest	51,815	-	51,815
TOTAL REVENUES	<u>3,803,888</u>	<u>136,053</u>	<u>3,939,941</u>
Expenditures:			
Current:			
Salaries and Leave Pay	1,596,571	-	1,596,571
Personal Services and Part Time	41,674	-	41,674
Fringe Benefits	1,219,431	-	1,219,431
Independent Contractors	23,568	-	23,568
Travel	23,903	-	23,903
Space Occupancy	126,915	-	126,915
Office Administration	184,545	-	184,545
Medical Supplies	117,017	-	117,017
Automotive	20,093	-	20,093
Other	311,566	90,432	401,998
Capital Expenditures	35,862	-	35,862
TOTAL EXPENDITURES	<u>3,701,145</u>	<u>90,432</u>	<u>3,791,577</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>102,743</u>	<u>45,621</u>	<u>148,364</u>
Other Financing Sources (Uses):			
Operating Transfers In	37,480	-	37,480
Operating Transfers Out	-	(37,480)	(37,480)
Total Other Financing Sources (Uses)	<u>37,480</u>	<u>(37,480)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>\$ 140,223</u>	<u>\$ 8,141</u>	<u>\$ 148,364</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
STATEMENT OF CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017

General Fund

	Restricted State	Restricted Federal	Restricted Fees	Restricted Construction	Unrestricted	Environmental Fund	Totals (Memorandum Only)
Fund Balances - June 30, 2016	\$ 39,784	\$ 99,306	\$ 72,391	\$ 4,509,051	\$ 575,482	\$ 8,557	\$ 5,304,571
Transfers from Restricted Fund Balance to Program Carryover Revenues	(9,063)	-	(11,895)	-	-	-	(20,958)
Sub-Total	30,721	99,306	60,496	4,509,051	575,482	8,557	5,283,613
Excess (Deficiency) of Revenues over Expenditures	14,667	9,418	2,955	-	113,183	8,141	148,364
Fund Balances - June 30, 2017	\$ 45,388	\$ 108,724	\$ 63,451	\$ 4,509,051	\$ 688,665	\$ 16,698	\$ 5,431,977

See Notes to Financial Statements

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 BUDGET AND ACTUAL - GENERAL FUND
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Revenues:			
Federal	\$ 883,410	\$ 1,049,487	\$ 166,077
State	599,565	675,079	75,514
Local	1,173,731	1,173,636	(95)
Service Fees	862,029	853,871	(8,158)
Interest	51,299	51,815	516
	<u>3,570,034</u>	<u>3,803,888</u>	<u>233,854</u>
Expenditures:			
Current:			
Salaries and Leave Pay	1,558,219	1,596,571	(38,352)
Personal Services and Part Time	20,325	41,674	(21,349)
Fringe Benefits	1,231,838	1,219,431	12,407
Independent Contractors	42,200	23,568	18,632
Travel	13,000	23,903	(10,903)
Space Occupancy	128,900	126,915	1,985
Office Administration	135,529	184,545	(49,016)
Medical Supplies	140,109	117,017	23,092
Automotive	18,450	20,093	(1,643)
Other	232,764	311,566	(78,802)
Capital Expenditures	48,700	35,862	12,838
	<u>3,570,034</u>	<u>3,701,145</u>	<u>(131,111)</u>
Excess (Deficiency) of Revenues			
Over Expenditures	-	102,743	102,743
Other Financing Sources (Uses):			
Operating Transfers In	-	37,480	37,480
Excess (Deficiency) of Revenues and Other			
Financing Sources over Expenditures			
and Other Financing Uses	<u>\$ -</u>	<u>\$ 140,223</u>	<u>\$ 140,223</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

Note 1: Summary of Significant Accounting Policies

Reporting Entity

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

Basis of Accounting

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

Fund Structure

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

Budgets and Budgetary Accounting

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

Total Columns

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

CHRISTIAN COUNTY HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

Note 1: Summary of Significant Accounting Policies (continued)

Development Corporation

In September 1989, Articles of Incorporation were filed with the State of Kentucky to form the Christian County Health Department Development Corporation. The Corporation was formed with the purpose of providing appropriate structural facilities for the Christian County Health Department and other governmental activities associated with the protection of the general public and the promotion of its health and physical wellbeing. Since the Development Corporation is, in reality, a vehicle whereby the financing and acquisition of a new Health department building could be accomplished.

Restricted Funds

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

Compensated Absences

The Department allows employees to accumulate unused sick leave without limitation. The maximum number of vacation hours which can be accumulated by employees is based upon number of years of service. Employees are paid for their accumulated hours of vacation leave at current rates upon retirement or separation. Employees are not entitled to be paid for accumulated sick leave; however, it is added to length of service in computing retirement benefits. Compensatory time was previously earned by working beyond the normal work week up to a maximum of 200 hours accumulated. The time is reduced when the employee takes a paid leave day. The Kentucky Cabinet for Health and Family Services, Department for Public Health does not require an accrual of a liability for employee's compensation for future absences. As of June 30, 2017, the estimated amount of compensatory absences accrued at current employee pay rates were \$260,349, which consisted of \$75,917 of vacation, \$179,668 of sick leave, and \$4,764 of compensatory leave.

Indirect Cost Allocation:

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

CHRISTIAN COUNTY HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

Note 1: Summary of Significant Accounting Policies (continued)

Excess of Expenditures over Unrestricted Fund Balance:

The state allotment to the Department shall be adjusted if the department accumulates an unrestricted fund balance, as of June 30 of a fiscal year, in excess of thirty (30) percent of that year's expenditures for nonfee programs plus forty (40) percent of that year's expenditures for fee for service programs, or \$80,000, whichever is greater. The Department shall submit, to the Department of Public Health, a written plan of use for the amount of the excess. If approved, the funds shall be placed into a local restricted fund to be used solely for the purpose(s) approved. There were no excess expenditures over unrestricted fund balance for 2017.

Note 2: Retirement Plans

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

The plan issues separate financial statements which may be obtained by request from Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, Kentucky 40601 or viewed online at www.kyret.ky.gov.

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

Contributions – For the years ended June 30, 2017 and 2016, grandfathered plan members were required to contribute 5.00% of wages for non-hazardous job classifications. Employees hired after September 1, 2008 were required to contribute 6% of wages for non-hazardous job classifications. Participating employers were required to contribute at an actuarially determined rate. Per Kentucky Revised Statute Section 61.565(3), normal contribution and past service contribution rates shall be determined by the Board on the basis of an annual valuation last proceeding the July 1 of a new biennium. The Board may amend contribution rates as of the first day of July of the second year of a biennium, if it is determined on the basis of a subsequent actuarial valuation that amended contributions rates are necessary to satisfy requirements determined in accordance with actuarial basis adopted by the Board. For the years ended June 30, 2017 and 2016, participating employers contributed 48.59% and 38.77%, respectively, of each employee's wages, which is equal to the actuarially determined rate set by the Board. The percentage is split 40.24% is for pension benefits and 8.35% for health insurance and 30.84% for pension benefits and 7.93% for health insurance, respectively. Administrative costs of Kentucky Retirement System are financed through employer contributions and investment earnings.

CHRISTIAN COUNTY HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

Note 2: Retirement Plans (continued)

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

The Department's total current-year payroll for all of its employees amounted to \$1,638,244, of which \$1,597,527 was covered by the pension plan administered by the KERS.

The Department contributed \$749,508 for the year ended June 30, 2017, or 100% of the required contribution. The contribution was allocated \$622,092 to the KERS pension fund and \$127,416 to the KERS insurance fund. The Department's share of contributions required and paid for the years ended June 30, 2017 and 2016 were \$749,508 and \$633,516, respectively.

Pension Liabilities, Expense, Deferred Outflows of Resources and Deferred Inflows of Resources – At June 30, 2017, the Department disclosed a liability of \$11,159,836 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 Department's proportion of the net pension liability was based on a projection of the Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2016, the Department's proportion was .097898%. The Department discloses total deferred outflows of resources related to pensions in the amount of \$1,351,221 and total deferred inflows of resources in the amount of \$144,807. Deferred outflows of resources and deferred inflows of resources arise from differences in expected and actual experience, differences between projected and actual earnings, changes in assumptions, and changes in proportion and difference between employer contributions and proportionate share of contributions.

Note 3: Deposits and Investments

On June 30, 2017, the reported amount of the Department's deposits was \$5,462,253 and the balance per the bank was \$5,522,105. Of the bank balance, \$250,000 was covered by federal depository insurance. The remainder was covered by securities held by the pledging bank's trust department in the name of the Department.

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

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

CHRISTIAN COUNTY HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

Note 4: Post-Employment Health Care Benefits

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

Note 5: Risk Management

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

Note 6: Deferred Compensation Plan

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

Note 7: Related Party Transactions

The Department is related through common board members with the Christian County Public Health Taxing District. The District collects the county health tax and remits a budgeted allocation to the Department throughout the fiscal year. During the fiscal year ended June 30, 2017, the District paid \$1,173,636 to the Department.

Note 8: Subsequent Events

Subsequent events were evaluated through October 28, 2017, which is the date the financial statements were available to be issued. There were no subsequent events affecting the financials, as of this date.

CHRISTIAN COUNTY HEALTH DEPARTMENT
SCHEDULE OF AUDIT ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 2017

None

CHRISTIAN COUNTY
HEALTH DEPARTMENT

HOPKINSVILLE, KENTUCKY

SUPPLEMENTAL SCHEDULES
JUNE 30, 2017

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 FOOD SERVICES
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
State			
State Restricted	\$ -	\$ 559	\$ 559
State Environmental	47,699	44,829	(2,870)
Service Fees			
Self Pay	1,000	1,600	600
Local			
Tax Appropriations	<u>67,153</u>	<u>67,144</u>	<u>(9)</u>
Total Revenues	<u>115,852</u>	<u>114,132</u>	<u>(1,720)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	37,042	40,321	(3,279)
Fringe Benefits	20,055	15,668	4,387
Travel	100	235	(135)
Office Administration	50	210	(160)
Other	300	337	(37)
Total Direct	<u>57,547</u>	<u>61,859</u>	<u>(4,312)</u>
Indirect:			
Share of Department Administration	17,643	19,536	(1,893)
Share of Environmental Administration	39,467	31,491	7,976
Share of Space Occupancy	1,195	1,238	(43)
Total Indirect	<u>58,305</u>	<u>52,265</u>	<u>6,040</u>
Total Expenditures	<u>115,852</u>	<u>114,124</u>	<u>1,728</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 8</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 PUBLIC FACILITIES
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
State			
State Environmental	\$ 14,035	\$ 9,486	\$ (4,549)
Local			
Tax Appropriations	34,858	34,857	(1)
Service Fees			
Self Pay	300	300	-
Total Revenues	<u>49,193</u>	<u>44,643</u>	<u>(4,550)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	15,210	14,981	229
Personal Services and Part Time	-	2,419	(2,419)
Fringe Benefits	8,235	5,875	2,360
Travel	300	-	300
Office Administration	50	101	(51)
Other	750	146	604
Total Direct	<u>24,545</u>	<u>23,522</u>	<u>1,023</u>
Indirect:			
Share of Department Administration	7,245	7,614	(369)
Share of Environmental Administration	16,206	12,270	3,936
Share of Space Occupancy	1,197	1,238	(41)
Total Indirect	<u>24,648</u>	<u>21,122</u>	<u>3,526</u>
Total Expenditures	<u>49,193</u>	<u>44,644</u>	<u>4,549</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 GENERAL SANITATION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Local			
Tax Appropriations	\$ 17,948	\$ 17,945	\$ (3)
Service Fees			
Self Pay	<u>1,000</u>	<u>200</u>	<u>(800)</u>
Total Revenues	<u>18,948</u>	<u>19,001</u>	<u>53</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	5,514	5,921	(407)
Personal Services and Part Time	-	1,365	(1,365)
Fringe Benefits	2,985	2,366	619
Office Administration	50	48	2
Other	<u>700</u>	<u>(504)</u>	<u>1,204</u>
Total Direct	<u>9,249</u>	<u>9,196</u>	<u>53</u>
Indirect:			
Share of Department Administration	2,627	3,279	(652)
Share of Environmental Administration	5,875	5,289	586
Share of Space Occupancy	<u>1,197</u>	<u>1,238</u>	<u>(41)</u>
Total Indirect	<u>9,699</u>	<u>9,806</u>	<u>(107)</u>
Total Expenditures	<u>18,948</u>	<u>19,002</u>	<u>(54)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 ONSITE SEWAGE
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
State			
State Environmental	\$ -	\$ 38,925	\$ 38,925
Foundation Funding	-	11,512	11,512
Service Fees			
Self Pay	40,000	35,380	(4,620)
Interest	500	508	8
	<u>40,500</u>	<u>86,325</u>	<u>45,825</u>
Total Revenues			
Expenditures:			
Direct:			
Salaries and Leave Pay	12,440	34,060	(21,620)
Personal Services and Part Time	-	461	(461)
Fringe Benefits	6,735	12,825	(6,090)
Travel	250	300	(50)
Office Administration	50	48	2
Other	648	986	(338)
Total Direct	<u>20,123</u>	<u>48,680</u>	<u>(28,557)</u>
Indirect:			
Share of Department Administration	5,925	13,937	(8,012)
Share of Environmental Administration	13,255	22,469	(9,214)
Share of Space Occupancy	1,197	1,238	(41)
Total Indirect	<u>20,377</u>	<u>37,644</u>	<u>(17,267)</u>
Total Expenditures	<u>40,500</u>	<u>86,324</u>	<u>(45,824)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 PREVENTATIVE/PRESENTING PROBLEMS
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	410,137	404,345	5,792
Personal Services and Part Time	-	1,385	(1,385)
Fringe Benefits	222,055	189,466	32,589
Independent Contractors	500	-	500
Office Administration	1,200	2,559	(1,359)
Medical Supplies	13,900	13,625	275
Other	450	240	210
Total Direct	<u>648,842</u>	<u>611,620</u>	<u>37,222</u>
Indirect:			
Share of Department Administration	195,355	202,913	(7,558)
Share of Space Occupancy	115,458	119,440	(3,982)
Share of Medical Administration	42,202	36,022	6,180
Share of Clinic Clerical	348,875	395,808	(46,933)
Share of Preventive Medical	-	(500,720)	500,720
Share of Preventive Counseling	-	(721)	721
Share of Problem Medical	(1,350,732)	(695,757)	(654,975)
Share of Problem Counseling	-	(168,565)	168,565
Share of Breast Feeding Counseling	-	(41)	41
Total Indirect	<u>(648,842)</u>	<u>(611,621)</u>	<u>(37,221)</u>
Total Expenditures	<u>-</u>	<u>(1)</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 PERSONAL DENTAL SERVICES
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
State			
State Restricted	\$ 2,635	\$ 2,635	\$ -
Service Fees			
Self Pay	1,505	1,578	73
Total Revenues	4,140	4,213	73
Expenditures:			
Direct:			
Salaries and Leave Pay	151	-	151
Fringe Benefits	81	-	81
Other	308	-	308
Total Direct	540	-	540
Indirect:			
Share of Department Administration	71	-	71
Share of Space Occupancy	40	41	(1)
Share of Medical Administration	15	-	15
Share of Problem Medical	3,474	2,689	785
Total Indirect	3,600	2,730	870
Total Expenditures	4,140	2,730	1,410
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 1,483	\$ 1,483

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 RADIOLOGY/PATHOLOGY/LABORATORY
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	25,859	32,634	(6,775)
Fringe Benefits	14,001	15,279	(1,278)
Independent Contractors	8,600	2,104	6,496
Medical Supplies	28,250	10,839	17,411
Other	-	208	(208)
Total Direct	76,710	61,064	15,646
Indirect:			
Share of Department Administration	12,317	16,299	(3,982)
Share of Space Occupancy	2,394	2,476	(82)
Share of Medical Administration	2,661	2,894	(233)
Share of Clinic Clerical	21,996	31,797	(9,801)
Share of Lab Services	(116,078)	(114,529)	(1,549)
Total Indirect	(76,710)	(61,063)	(15,647)
Total Expenditures	-	1	(1)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (1)	\$ (1)

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 SWINE INFLUENZA
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Federal	\$ -	\$ 10,434	\$ 10,434
Local			
Tax Appropriations	-	4,600	4,600
Total Revenues	<u>\$ -</u>	<u>\$ 15,034</u>	<u>\$ 15,034</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	5,044	(5,044)
Personal Services and Part Time	-	871	(871)
Fringe Benefits	-	2,712	(2,712)
Travel	-	995	(995)
Office Administration	-	826	(826)
Other	-	608	(608)
Total Direct	<u>-</u>	<u>11,056</u>	<u>(11,056)</u>
Indirect:			
Share of Department Administration	-	3,380	(3,380)
Share of Medical Administration	-	600	(600)
Total Indirect	<u>-</u>	<u>3,980</u>	<u>(3,980)</u>
Total Expenditures	<u>-</u>	<u>15,036</u>	<u>(15,036)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (2)</u>	<u>\$ (2)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 HEALTHY COMMUNITY
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Federal Grant	\$ -	\$ 10,572	\$ 10,572
Local			
Tax Appropriations	-	2,110	2,110
Total Revenues	-	12,682	12,682
Expenditures:			
Direct:			
Salaries and Leave Pay	-	2,613	(2,613)
Fringe Benefits	-	1,359	(1,359)
Office Administration	-	6,542	(6,542)
Other	-	460	(460)
Total Direct	-	10,974	(10,974)
Indirect:			
Share of Department Administration	-	1,450	(1,450)
Share of Medical Administration	-	258	(258)
Total Indirect	-	1,708	(1,708)
Total Expenditures	-	12,682	(12,682)
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 PHEP EBOLA PREPAREDNESS
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Local			
Tax Appropriations	\$ -	\$ 534	\$ 534
Total Revenues	<u>-</u>	<u>534</u>	<u>534</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	64	(64)
Fringe Benefits	-	201	(201)
Total Direct	<u>-</u>	<u>265</u>	<u>(265)</u>
Indirect:			
Share of Department Administration	-	233	(233)
Share of Medical Administration	-	37	(37)
Total Indirect	<u>-</u>	<u>270</u>	<u>(270)</u>
Total Expenditures	<u>-</u>	<u>535</u>	<u>(535)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 ACCREDITATION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Federal	\$ 5,625	\$ 5,625	\$ -
State			
State Environmental	38,912	8,017	(30,895)
Total Revenues	<u>44,537</u>	<u>13,642</u>	<u>(30,895)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	19,635	6,024	13,611
Fringe Benefits	10,631	3,131	7,500
Travel	1,000	(351)	1,351
Other	1,000	75	925
Total Direct	<u>32,366</u>	<u>8,879</u>	<u>23,487</u>
Indirect:			
Share of Department Administration	9,352	3,343	6,009
Share of Space Occupancy	798	825	(27)
Share of Medical Administration	2,020	594	1,426
Total Indirect	<u>12,170</u>	<u>4,762</u>	<u>7,408</u>
Total Expenditures	<u>44,536</u>	<u>13,641</u>	<u>30,895</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 HANDS GF SERVICES
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
State			
State Restricted	\$ 60,020	\$ 64,880	\$ 4,860
Total Revenues	<u>60,020</u>	<u>64,880</u>	<u>4,860</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	26,989	22,546	4,443
Fringe Benefits	14,612	11,723	2,889
Travel	500	1,016	(516)
Office Administration	485	-	485
Other	1,004	862	142
Total Direct	<u>43,590</u>	<u>36,147</u>	<u>7,443</u>
Indirect:			
Share of Department Administration	12,855	12,503	352
Share of Medical Administration	2,777	2,220	557
Share of Space Occupancy	798	825	(27)
Total Indirect	<u>16,430</u>	<u>15,548</u>	<u>882</u>
Total Expenditures	<u>60,020</u>	<u>51,695</u>	<u>8,325</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 13,185</u>	<u>\$ 13,185</u>

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

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Service Fees			
Self Pay	\$ 32,125	\$ 36,410	\$ 4,285
Total Revenues	<u>32,125</u>	<u>36,410</u>	<u>4,285</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	9,586	11,281	(1,695)
Fringe Benefits	5,189	5,865	(676)
Travel	100	-	100
Office Administration	500	43	457
Medical Supplies	8,859	8,295	564
Other	1,542	175	1,367
Total Direct	<u>25,776</u>	<u>25,659</u>	<u>117</u>
Indirect:			
Share of Department Administration	4,565	6,260	(1,695)
Share of Space Occupancy	798	825	(27)
Share of Medical Administration	986	1,111	(125)
Total Indirect	<u>6,349</u>	<u>8,196</u>	<u>(1,847)</u>
Total Expenditures	<u>32,125</u>	<u>33,855</u>	<u>(1,730)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 2,555</u>	<u>\$ 2,555</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 ORAL HEALTH SPECIAL INITIATIVE
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
State			
State Restricted	\$ -	\$ 982	\$ 982
Total Revenues	<u>-</u>	<u>982</u>	<u>982</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	453	(453)
Fringe Benefits	-	233	(233)
Total Direct	<u>-</u>	<u>686</u>	<u>(686)</u>
Indirect:			
Share of Department Administration	-	251	(251)
Share of Medical Administration	-	44	(44)
Total Indirect	<u>-</u>	<u>295</u>	<u>(295)</u>
Total Expenditures	<u>-</u>	<u>981</u>	<u>(981)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 TOBACCO PROGRAM FEDERAL FUNDS
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Federal	\$ -	\$ 10,361	\$ 10,361
Local			
Tax Appropriations	-	1,723	1,723
Total Revenues	-	12,084	12,084
Expenditures:			
Direct:			
Salaries and Leave Pay	-	777	(777)
Fringe Benefits	-	405	(405)
Other	-	10,394	(10,394)
Total Direct	-	11,576	(11,576)
Indirect:			
Share of Department Administration	-	432	(432)
Share of Medical Administration	-	76	(76)
Total Indirect	-	508	(508)
Total Expenditures	-	12,084	(12,084)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 MCH COORDINATOR
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Federal Grant	\$ 60,000	\$ 52,522	\$ (7,478)
Local			
Tax Appropriations	<u>-</u>	<u>9,918</u>	<u>9,918</u>
Total Revenues	<u>60,000</u>	<u>62,440</u>	<u>2,440</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	24,626	23,850	776
Fringe Benefits	13,333	12,396	937
Travel	150	49	101
Office Administration	600	675	(75)
Other	<u>6,030</u>	<u>8,863</u>	<u>(2,833)</u>
Total Direct	<u>44,739</u>	<u>45,833</u>	<u>(1,094)</u>
Indirect:			
Share of Department Administration	11,730	13,228	(1,498)
Share of Space Occupancy	997	1,032	(35)
Share of Medical Administration	<u>2,534</u>	<u>2,348</u>	<u>186</u>
Total Indirect	<u>15,261</u>	<u>16,608</u>	<u>(1,347)</u>
Total Expenditures	<u>60,000</u>	<u>62,441</u>	<u>(2,441)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 COMPETITIVE HOME VISITING
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Federal Grant	\$ 35,090	\$ 27,190	\$ (7,900)
Local			
Interest	266	-	(266)
Total Revenues	<u>35,356</u>	<u>27,190</u>	<u>(8,166)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	16,296	7,655	8,641
Fringe Benefits	8,823	3,978	4,845
Travel	-	354	(354)
Total Direct	<u>25,119</u>	<u>11,987</u>	<u>13,132</u>
Indirect:			
Share of Department Administration	7,762	4,244	3,518
Share of Medical Administration	1,677	754	923
Share of Space Occupancy	798	825	(27)
Total Indirect	<u>10,237</u>	<u>5,823</u>	<u>4,414</u>
Total Expenditures	<u>35,356</u>	<u>17,810</u>	<u>17,546</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 9,380</u>	<u>\$ 9,380</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 KCCSP
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Local			
Tax Appropriations	\$ -	\$ 6,299	\$ 6,299
Total Revenues	<u>-</u>	<u>6,299</u>	<u>6,299</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	1,245	(1,245)
Fringe Benefits	-	647	(647)
Independent Contractors	-	2,450	(2,450)
Office Administration	-	900	(900)
Medical Supplies	-	248	(248)
Total Direct	<u>-</u>	<u>5,490</u>	<u>(5,490)</u>
Indirect:			
Share of Department Administration	-	688	(688)
Share of Medical Administration	-	122	(122)
Total Indirect	<u>-</u>	<u>810</u>	<u>(810)</u>
Total Expenditures	<u>-</u>	<u>6,300</u>	<u>(6,300)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 PHEP SPECIAL PROJECTS
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Federal	\$ -	\$ 24,967	\$ 24,967
Local			
Tax Appropriations	-	3,548	3,548
Total Revenues	<u>-</u>	<u>28,515</u>	<u>28,515</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	7,389	(7,389)
Fringe Benefits	-	3,878	(3,878)
Total Direct	<u>-</u>	<u>23,430</u>	<u>(23,430)</u>
Indirect:			
Share of Department Administration	-	4,319	(4,319)
Share of Medical Administration	-	766	(766)
Total Indirect	<u>-</u>	<u>5,085</u>	<u>(5,085)</u>
Total Expenditures	<u>-</u>	<u>28,515</u>	<u>(28,515)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 CHILD FATALITY PREVENTION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Federal Grant	\$ 1,000	\$ 799	\$ (201)
Total Revenues	1,000	799	(201)
Expenditures:			
Direct:			
Salaries and Leave Pay	444	245	199
Fringe Benefits	240	125	115
Office Administration	19	221	(202)
Total Direct	703	591	112
Indirect:			
Share of Department Administration	211	139	72
Share of Medical Administration	46	24	22
Share of Space Occupancy	40	41	(1)
Total Indirect	297	204	93
Total Expenditures	1,000	795	205
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 4	\$ 4

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 PEDIATRIC/ADOLESCENT
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Federal Grant	\$ 9,962	\$ 9,962	\$ -
Local			
Tax Appropriations	146,208	65,128	(81,080)
Service Fees			
Personal Health	139,614	248,391	108,777
Self Pay	5,400	4,911	(489)
Insurance	16,200	26,293	10,093
Total Revenues	317,384	354,685	37,301
Expenditures:			
Direct:			
Salaries and Leave Pay	852	376	476
Fringe Benefits	461	198	263
Travel	250	268	(18)
Office Administration	-	11	(11)
Medical Supplies	25,000	35,399	(10,399)
Other	1,150	586	564
Total Direct	<u>27,713</u>	<u>36,838</u>	<u>(9,125)</u>
Indirect:			
Share of Department Administration	406	208	198
Share of Medical Administration	88	37	51
Share of Preventive Medical	-	282,865	(282,865)
Share of Problem Medical	283,847	30,915	252,932
Share of Lab Services	3,536	1,965	1,571
Total Indirect	<u>289,672</u>	<u>317,847</u>	<u>(28,175)</u>
Total Expenditures	317,385	354,685	(37,300)
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 FAMILY PLANNING
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Federal Grant	\$ 50,000	\$ 29,734	\$ (20,266)
State			
State Restricted	3,068	1,283	(1,785)
Local			
Tax Appropriations	45,517	22,242	(23,275)
Service Fees			
Preventive	95,154	69,506	(25,648)
Self Pay	6,000	3,330	(2,670)
Insurance	51,000	24,910	(26,090)
Interest	-	-	-
Total Revenues	250,739	158,619	(92,120)
Expenditures:			
Direct:			
Salaries and Leave Pay	-	100	(100)
Fringe Benefits	-	53	(53)
Independent Contractors	1,000	80	920
Office Administration	250	131	119
Medical Supplies	43,500	37,136	6,364
Other	350	111	239
Total Direct	45,100	37,631	7,469
Indirect:			
Share of Department Administration	-	69	(69)
Share of Medical Administration	-	12	(12)
Share of Preventive Medical	-	40,335	(40,335)
Share of Problem Medical	189,640	73,065	116,575
Share of Lab Services	15,999	7,504	8,495
Total Indirect	205,639	120,985	84,654
Total Expenditures	250,739	158,616	92,123
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 3	\$ 3

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 MATERNITY SERVICES AND ACTIVITY
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Service Fees			
Title XIX	\$ 181	\$ -	\$ (181)
Program Income Carry Over	10,583	2,693	(7,890)
Total Revenues	10,764	2,693	(8,071)
Expenditures:			
Direct:			
Independent Contractors	10,500	2,693	7,807
Total Direct	10,500	2,693	(7,807)
Indirect:			
Share of Problem Medical	255	-	255
Share of Lab Services	9	-	9
Total Indirect	264	-	264
Total Expenditures	10,764	2,693	(7,543)
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 WIC
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Federal Grant	\$ 611,345	\$ 669,440	\$ 58,095
Local			
Tax Appropriations	128,483	58,289	(70,194)
Total Revenues	739,828	727,729	(12,099)
Expenditures:			
Direct:			
Salaries and Leave Pay	43,969	31,527	12,442
Personal Services and Part Time	6,750	4,262	2,488
Fringe Benefits	24,377	16,840	7,537
Travel	500	-	500
Office Administration	14,100	5,080	9,020
Other	17,000	31,431	(14,431)
Total Direct	106,696	89,140	17,556
Indirect:			
Share of Department Administration	24,158	20,336	3,822
Share of Space Occupancy	35,906	37,144	(1,238)
Share of Medical Administration	5,219	3,610	1,609
Share of Problem Medical	519,986	359,480	160,506
Share of Problem Counseling	-	168,565	(168,565)
Share of Lab Services	47,863	49,414	(1,551)
Total Indirect	633,132	638,590	(5,458)
Total Expenditures	739,828	727,730	12,098
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ (1)	\$ (1)

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 NUTRITION AND PHYSICAL ACTIVITY
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Federal Grant	\$ 9,047	\$ 1,218	\$ (7,829)
Service Fees			
Preventive	1,507	397	(1,110)
Self Pay	100	-	(100)
Insurance	320	-	(320)
Total Revenues	10,974	1,615	(9,359)
Expenditures:			
Direct:			
Salaries and Leave Pay	2,067	102	1,965
Fringe Benefits	1,119	50	1,069
Travel	200	-	200
Office Administration	200	-	200
Other	987	40	947
Total Direct	<u>4,573</u>	<u>192</u>	<u>4,381</u>
Indirect:			
Share of Department Administration	985	59	926
Share of Space Occupancy	798	825	(27)
Share of Medical Administration	213	10	203
Share of Preventive Counseling	-	96	(96)
Share of Problem Medical	4,406	-	4,406
Total Indirect	<u>6,402</u>	<u>990</u>	<u>5,412</u>
Total Expenditures	10,975	1,182	9,793
Excess (Deficiency) of Revenues Over Expenditures	\$ (1)	\$ 433	\$ 434

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 TUBERCULOSIS
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Federal Grant	\$ 50	\$ 2,031	\$ 1,981
State			
Foundational Funding	-	29,688	29,688
State Core Public Health Grant	-	13,032	13,032
Local			
Tax Appropriations	44,529	44,528	(1)
Service Fees			
Preventive	13,568	22,912	9,344
Insurance	7,000	8,697	1,697
Total Revenues	65,147	120,888	55,741
Expenditures:			
Direct:			
Salaries and Leave Pay	-	5,180	(5,180)
Fringe Benefits	-	2,693	(2,693)
Travel	-	962	(962)
Office Administration	100	2	98
Medical Supplies	3,000	5,404	(2,404)
Other	300	144	156
Total Direct	<u>3,400</u>	<u>14,385</u>	<u>(10,985)</u>
Indirect:			
Share of Department Administration	-	2,874	(2,874)
Share of Medical Administration	-	510	(510)
Share of Preventive Medical	-	3,360	(3,360)
Share of Problem Medical	52,399	85,878	(33,479)
Share of Lab Services	9,348	13,881	(4,533)
Total Indirect	<u>61,747</u>	<u>106,503</u>	<u>(44,756)</u>
Total Expenditures	65,147	120,888	(55,741)
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 SEXUALLY TRANSMITTED DISEASES
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Local			
Tax Appropriations	\$ 57,926	\$ 89,456	\$ 31,530
Service Fees			
Personal Health	59,081	53,651	(5,430)
Self Pay Coinsurance	1,500	1,469	(31)
Self Pay	4,000	3,762	(238)
Insurance	17,500	18,766	1,266
Total Revenues	153,969	168,033	14,064
Expenditures:			
Direct:			
Salaries and Leave Pay	2,466	5,496	(3,030)
Fringe Benefits	1,335	2,858	(1,523)
Travel	-	15	(15)
Office Administration	200	145	55
Medical Supplies	500	-	500
Total Direct	4,501	8,514	(4,013)
Indirect:			
Share of Department Administration	1,175	3,050	(1,875)
Share of Space Occupancy	399	413	(14)
Share of Medical Administration	254	541	(287)
Share of Preventive Medical	-	11,762	(11,762)
Share of Problem Medical	122,402	118,425	3,977
Share of Lab Services	25,239	25,329	(90)
Total Indirect	149,469	159,520	(10,051)
Total Expenditures	153,970	168,034	(14,064)
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 DIABETES
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
State			
State Restricted	\$ 25,600	\$ 30,267	\$ 4,667
Service Fees			
Title XIX	3,450	2,091	(1,359)
Self Pay	-	611	611
Insurance	196	314	118
Total Revenues	29,246	33,283	4,037
Expenditures:			
Direct:			
Salaries and Leave Pay	6,732	5,412	1,320
Fringe Benefits	3,645	2,816	829
Independent Contractors	-	100	(100)
Travel	100	708	(608)
Office Administration	100	780	(680)
Medical Supplies	-	690	(690)
Other	1,465	11,984	(10,519)
Total Direct	12,042	22,490	(10,448)
Indirect:			
Share of Department Administration	3,207	3,002	205
Share of Space Occupancy	1,596	1,651	(55)
Share of Medical Administration	693	533	160
Share of Problem Medical	9,812	4,264	5,548
Share of Lab Services	1,897	602	1,295
Total Indirect	17,205	10,794	6,411
Total Expenditures	29,247	33,284	(4,037)
Excess (Deficiency) of Revenues Over Expenditures	\$ (1)	\$ (1)	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 ADULT VISITS AND FOLLOW-UP
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Local			
Tax Appropriations	\$ 54,954	\$ 19,669	\$ (35,285)
Service Fees			
Title XVIII	9,000	1,366	(7,634)
Title XIX	11,972	11,438	(534)
Self Pay	10,500	7,718	(2,782)
Insurance	33,700	18,248	(15,452)
Interest	-	-	-
	<u>120,126</u>	<u>58,439</u>	<u>(61,687)</u>
Total Revenues			
Expenditures:			
Direct:			
Independent Contractors	2,000	170	1,830
Medical Supplies	17,000	3,711	13,289
Automotive	-	632	(632)
Other	100	-	100
Total Direct	<u>19,100</u>	<u>4,513</u>	<u>14,587</u>
Indirect:			
Share of Preventive Medical	-	39,297	(39,297)
Share of Preventive Counseling	-	626	(626)
Share of Problem Medical	96,391	12,616	83,775
Share of Lab Services	4,635	1,387	3,248
Total Indirect	<u>101,026</u>	<u>53,926</u>	<u>47,100</u>
	<u>120,126</u>	<u>58,439</u>	<u>(61,687)</u>
Total Expenditures			
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 LEAD POISONING PREVENTION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Local			
Tax Appropriations	\$ -	\$ 7	\$ 7
Service Fees			
Title XIX	4,275	-	(4,275)
Total Revenues	4,275	7	(4,268)
Expenditures:			
Direct:			
Salaries and Leave Pay	2,004	-	2,004
Fringe Benefits	1,085	-	1,085
Office Administration	25	-	25
Total Direct	3,114	-	3,114
Indirect:			
Share of Department Administration	955	-	955
Share of Medical Administration	206	-	206
Share of Lab Services	-	7	(7)
Total Indirect	1,161	7	1,154
Total Expenditures	4,275	7	4,268
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 BREAST AND CERVICAL CANCER
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Federal Grant	\$ 18,000	\$ 16,638	\$ (1,362)
Local			
Tax Appropriations	35,127	68,753	33,626
Service Fees			
Personal Health	28,145	50,311	22,166
Self Pay Coinsurance	-	130	130
Self Pay	2,500	2,999	499
Insurance	10,800	25,414	14,614
	<u>94,572</u>	<u>164,245</u>	<u>69,673</u>
Total Revenues			
Expenditures:			
Direct:			
Salaries and Leave Pay	2,006	2,914	(908)
Fringe Benefits	1,086	1,516	(430)
Independent Contractors	12,100	8,471	3,629
Office Administration	200	327	(127)
Medical Supplies	100	1,582	(1,482)
Other	650	657	(7)
Total Direct	<u>16,142</u>	<u>15,467</u>	<u>675</u>
Indirect:			
Share of Department Administration	955	1,616	(661)
Share of Space Occupancy	1,596	1,651	(55)
Share of Medical Administration	206	287	(81)
Share of Preventive Medical	-	122,360	(122,360)
Share of Problem Medical	68,120	8,426	59,694
Share of Lab Services	7,552	14,440	(6,888)
Total Indirect	<u>78,429</u>	<u>148,780</u>	<u>(70,351)</u>
	<u>94,571</u>	<u>164,247</u>	<u>(69,676)</u>
Total Expenditures			
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1</u>	<u>\$ (2)</u>	<u>\$ (3)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 COMMUNITY BASED SERVICES
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Local			
Tax Appropriations	\$ 260,530	\$ 252,218	\$ (8,312)
Service Fees			
Self Pay	16,043	10,512	(5,531)
Interest	50,533	51,307	774
Total Revenues	327,106	314,037	(13,069)
Expenditures:			
Direct:			
Salaries and Leave Pay	133,320	122,423	10,897
Personal Services and Part Time	75	1,889	(1,814)
Fringe Benefits	72,188	63,847	8,341
Travel	200	443	(243)
Office Administration	3,600	3,694	(94)
Other	24,500	23,783	717
Total Direct	233,883	216,079	17,804
Indirect:			
Share of Department Administration	63,538	69,170	(5,632)
Share of Space Occupancy	15,958	16,509	(551)
Share of Medical Administration	13,726	12,279	1,447
Total Indirect	93,222	97,958	(4,736)
Total Expenditures	327,105	314,037	13,068
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 FOCUS AREA A - READINESS
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Federal Grant	\$ 45,736	\$ 45,736	\$ -
Local			
Tax Appropriations	-	15,342	15,342
Total Revenues	<u>45,736</u>	<u>61,078</u>	<u>15,342</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	15,365	13,255	2,110
Fringe Benefits	8,330	7,125	1,205
Travel	200	2,571	(2,371)
Office Administration	800	7,586	(6,786)
Automotive	1,000	1,554	(554)
Other	8,151	13,508	(5,357)
Total Direct	<u>33,971</u>	<u>47,798</u>	<u>(13,827)</u>
Indirect:			
Share of Department Administration	7,378	8,824	(1,446)
Share of Space Occupancy	2,793	2,889	(96)
Share of Medical Administration	1,594	1,566	28
Total Indirect	<u>11,765</u>	<u>13,279</u>	<u>(1,514)</u>
Total Expenditures	<u>45,736</u>	<u>61,077</u>	<u>(15,341)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 FOCUS AREA B - SURVEILLANCE
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Local			
Tax Appropriations	\$ 31,015	\$ 67,859	\$ 36,844
Total Revenues	<u>31,015</u>	<u>67,859</u>	<u>36,844</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	14,061	30,493	(16,432)
Fringe Benefits	7,613	15,851	(8,238)
Travel	-	356	(356)
Office Administration	-	7	(7)
Total Direct	<u>21,674</u>	<u>46,707</u>	<u>(25,033)</u>
Indirect:			
Share of Department Administration	6,697	16,913	(10,216)
Share of Space Occupancy	1,197	1,238	(41)
Share of Medical Administration	1,447	3,002	(1,555)
Total Indirect	<u>9,341</u>	<u>21,153</u>	<u>(11,812)</u>
Total Expenditures	<u>31,015</u>	<u>67,860</u>	<u>(36,845)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 ANTHEM FOUNDATION GIFTS GRANT
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Local			
Tax Appropriations	<u>\$ -</u>	<u>\$ 7,731</u>	<u>\$ 7,731</u>
Total Revenues	<u>-</u>	<u>7,731</u>	<u>7,731</u>
Expenditures:			
Direct:			
Other	<u>-</u>	<u>7,731</u>	<u>(7,731)</u>
Total Direct	<u>-</u>	<u>7,731</u>	<u>(7,731)</u>
Total Expenditures	<u>-</u>	<u>7,731</u>	<u>(7,731)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 TOBACCO
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
State			
State Restricted	\$ 17,064	\$ 14,176	\$ (2,888)
Local			
Tax Appropriations	-	358	358
Service Fees			
Self Pay	-	25	25
	<u>17,064</u>	<u>14,559</u>	<u>(2,505)</u>
Total Revenues	<u>17,064</u>	<u>14,559</u>	<u>(2,505)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	4,867	3,839	1,028
Personal Services and Part Time	-	45	(45)
Fringe Benefits	2,635	2,002	633
Office Administration	50	-	50
Other	4,299	3,654	645
Total Direct	<u>11,851</u>	<u>9,540</u>	<u>2,311</u>
Indirect:			
Share of Department Administration	2,318	2,159	159
Share of Space Occupancy	2,394	2,476	(82)
Share of Medical Administration	501	384	117
Total Indirect	<u>5,213</u>	<u>5,019</u>	<u>194</u>
	<u>17,064</u>	<u>14,559</u>	<u>2,505</u>
Total Expenditures	<u>17,064</u>	<u>14,559</u>	<u>2,505</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 ABSTINENCE
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Federal Grant	\$ 35,055	\$ 36,240	\$ 1,185
Total Revenues	<u>35,055</u>	<u>36,251</u>	<u>1,196</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	906	127	779
Fringe Benefits	491	67	424
Other	33,053	35,885	(2,832)
Total Direct	<u>34,450</u>	<u>36,088</u>	<u>(1,638)</u>
Indirect:			
Share of Department Administration	432	69	363
Share of Space Occupancy	80	82	(2)
Share of Medical Administration	93	12	81
Total Indirect	<u>605</u>	<u>163</u>	<u>442</u>
Total Expenditures	<u>35,055</u>	<u>36,251</u>	<u>(1,196)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 FEDERAL DIABETES
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Federal Grant	\$ 2,500	\$ 2,500	\$ -
Local			
Tax Appropriations	5,172	4,226	(946)
Total Revenues	<u>7,672</u>	<u>6,726</u>	<u>(946)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	3,580	589	2,991
Fringe Benefits	1,938	307	1,631
Other	-	5,364	(5,364)
Total Direct	<u>5,518</u>	<u>6,260</u>	<u>(742)</u>
Indirect:			
Share of Department Administration	1,705	325	1,380
Share of Space Occupancy	80	82	(2)
Share of Medical Administration	368	58	310
Total Indirect	<u>2,153</u>	<u>465</u>	<u>1,688</u>
Total Expenditures	<u>7,671</u>	<u>6,725</u>	<u>946</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 HIV COUNSELING AND TESTING
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
State			
State Restricted	\$ -	\$ 676	\$ 676
Total Revenues	<u>-</u>	<u>676</u>	<u>676</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	307	(307)
Fringe Benefits	-	158	(158)
Office Administration	-	9	(9)
Total Direct	<u>-</u>	<u>474</u>	<u>(474)</u>
Indirect:			
Share of Department Administration	-	171	(171)
Share of Medical Administration	-	30	(30)
Total Indirect	<u>-</u>	<u>201</u>	<u>(201)</u>
Total Expenditures	<u>-</u>	<u>675</u>	<u>(675)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 SPECIAL PROJECT HANDS
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
State			
Restricted	\$ 29,010	\$ 8,510	\$ (20,500)
Local			
Donations	95,022	200,362	105,340
Service Fees			
Keis, Hands, and EPSDT	<u>196,810</u>	<u>162,440</u>	<u>(34,370)</u>
Total Revenues	<u>320,842</u>	<u>371,312</u>	<u>50,470</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	138,409	158,043	(19,634)
Personal Services and Part Time	6,250	4,215	2,035
Fringe Benefits	75,466	82,613	(7,147)
Travel	3,000	4,517	(1,517)
Office Administration	450	910	(460)
Automotive	1,000	760	240
Other	<u>4,500</u>	<u>5,457</u>	<u>(957)</u>
Total Direct	<u>229,075</u>	<u>256,515</u>	<u>(27,440)</u>
Indirect:			
Share of Department Administration	68,903	90,481	(21,578)
Share of Space Occupancy	7,979	8,256	(277)
Share of Medical Administration	<u>14,885</u>	<u>16,062</u>	<u>(1,177)</u>
Total Indirect	<u>91,767</u>	<u>114,799</u>	<u>(23,032)</u>
Total Expenditures	<u>320,842</u>	<u>371,314</u>	<u>(50,472)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (2)</u>	<u>\$ (2)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 EPSDT VERBAL NOTIFICATION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Local			
Tax Appropriations	\$ -	\$ 170	\$ 170
Total Revenues	<u>-</u>	<u>170</u>	<u>170</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	79	(79)
Fringe Benefits	-	41	(41)
Total Direct	<u>-</u>	<u>120</u>	<u>(120)</u>
Indirect:			
Share of Department Administration	-	43	(43)
Share of Medical Administration	-	8	(8)
Total Indirect	<u>-</u>	<u>51</u>	<u>(51)</u>
Total Expenditures	<u>-</u>	<u>171</u>	<u>(171)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 MEDICAID MATCH
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Local			
Tax Appropriations	\$ 83,677	\$ 56,680	\$ (26,997)
Total Revenues	<u>83,677</u>	<u>56,680</u>	<u>(26,997)</u>
Expenditures:			
Direct:			
Other	83,677	56,680	26,997
Total Direct	<u>83,677</u>	<u>56,680</u>	<u>26,997</u>
Total Expenditures	<u>83,677</u>	<u>56,680</u>	<u>26,997</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 MINOR RESTRICTED RECEIPTS
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Local			
Tax Appropriations	\$ 8,000	\$ 5,872	\$ (2,128)
Service Fees			
Other	-	22,859	22,859
Total Revenues	<u>8,000</u>	<u>28,731</u>	<u>20,731</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	(65)	65
Travel	-	(640)	640
Medical Supplies	-	13	(13)
Other	8,000	29,693	(21,693)
Total Direct	<u>8,000</u>	<u>29,001</u>	<u>(21,001)</u>
Indirect:			
Share of Department Administration	-	(232)	232
Share of Medical Administration	-	(38)	38
	<u>-</u>	<u>(270)</u>	<u>270</u>
Total Expenditures	<u>8,000</u>	<u>28,731</u>	<u>(20,731)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 CAPITAL EXPENDITURES
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Local			
Tax Appropriations	\$ 18,700	\$ 35,861	\$ 17,161
Unrestricted Carryover	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>
Total Revenues	<u>48,700</u>	<u>35,861</u>	<u>(12,839)</u>
Expenditures:			
Direct:			
Capital Expenditures	<u>48,700</u>	<u>35,862</u>	<u>12,838</u>
Total Direct	<u>48,700</u>	<u>35,862</u>	<u>12,838</u>
Total Expenditures	<u>48,700</u>	<u>35,862</u>	<u>12,838</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 ALLOCABLE LEAVE TIME AND FRINGE BENEFITS
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Federal Grants			
Title V MCH Block Grant	\$ -	\$ 3,717	\$ 3,717
Title X Family Planning	-	42,178	42,178
Department for Public Health	-	47,623	47,623
State			
State Restricted	-	15,382	15,382
State Preventive Health	386,472	386,472	-
Local			
Tax Appropriations	-	829	829
Service Fees			
Title XIX	-	3,455	3,455
Total Revenues	386,472	499,656	113,184
Expenditures:			
Direct:			
Salaries and Leave Pay	-	273,691	(273,691)
Fringe Benefits	386,472	1,219,426	(832,954)
Total Direct	386,472	1,493,117	(1,106,645)
Indirect:			
Distributed Departmental Administration	-	(93,910)	93,910
Distributed Environmental Administration	-	(31,284)	31,284
Distributed Clinic Clerical Administration	-	(116,045)	116,045
Distributed Medical Administration	-	(32,452)	32,452
Distributed Fringes	-	(832,954)	832,954
Total Indirect	-	(1,106,645)	1,106,645
Total Expenditures	386,472	386,472	-
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 113,184	\$ 113,184

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 GENERAL SPACE ADMINISTRATION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	45,788	47,769	(1,981)
Fringe Benefits	24,790	29,919	(5,129)
Space Occupancy	128,900	126,915	1,985
Office Administration	-	1,756	(1,756)
Total Direct	<u>199,478</u>	<u>206,359</u>	<u>(6,881)</u>
Indirect:			
Share of Space Occupancy	<u>(199,478)</u>	<u>(206,358)</u>	<u>6,880</u>
Total Indirect	<u>(199,478)</u>	<u>(206,358)</u>	<u>6,880</u>
Total Expenditures	<u>-</u>	<u>1</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 GENERAL DEPARTMENTAL ADMINISTRATION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	219,001	203,981	15,020
Personal Services and Part Time	-	675	(675)
Fringe Benefits	118,571	127,825	(9,254)
Travel	5,000	11,561	(6,561)
Office Administration	87,850	116,061	(28,211)
Automotive	11,950	14,960	(3,010)
Other	28,100	58,119	(30,019)
Total Direct	470,472	533,182	(62,710)
Indirect:			
Share of Department Administration	(470,472)	(533,183)	62,711
Total Indirect	(470,472)	(533,183)	62,711
Total Expenditures	-	(1)	1
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 1	\$ 1

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 GENERAL CLINIC ADMINISTRATION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	217,263	255,389	(38,126)
Personal Services and Part Time	7,125	12,248	(5,123)
Fringe Benefits	118,233	132,812	(14,579)
Independent Contractors	7,500	7,500	-
Travel	-	6	(6)
Office Administration	20,250	19,630	620
Other	500	20	480
Total Direct	<u>370,871</u>	<u>427,605</u>	<u>(56,734)</u>
Indirect:			
Share of Clinic Clerical	<u>(370,871)</u>	<u>(427,605)</u>	<u>56,734</u>
Total Indirect	<u>(370,871)</u>	<u>(427,605)</u>	<u>56,734</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 GENERAL MEDICAL ADMINISTRATION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	59,887	51,092	8,795
Personal Services and Part Time	-	115	(115)
Fringe Benefits	32,424	32,011	413
Travel	350	241	109
Office Administration	250	246	4
Medical Supplies	-	75	(75)
Other	1,500	2,994	(1,494)
Total Direct	<u>94,411</u>	<u>86,774</u>	<u>7,637</u>
Indirect:			
Share of Medical Administration	<u>(94,411)</u>	<u>(86,774)</u>	<u>(7,637)</u>
Total Indirect	<u>(94,411)</u>	<u>(86,774)</u>	<u>(7,637)</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CHRISTIAN COUNTY HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 GENERAL ENVIRONMENTAL ADMINISTRATION
 BUDGET AND ACTUAL - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	41,750	36,695	5,055
Personal Services and Part Time	-	4,091	(4,091)
Fringe Benefits	22,604	23,222	(618)
Travel	200	297	(97)
Office Administration	4,000	4,804	(804)
Automotive	4,500	2,187	2,313
Other	1,750	222	1,528
Total Direct	<u>74,804</u>	<u>71,518</u>	<u>3,286</u>
Indirect:			
Share of Enviromental Administration	(74,804)	(71,517)	(3,287)
Total Indirect	<u>(74,804)</u>	<u>(71,517)</u>	<u>(3,287)</u>
Total Expenditures	<u>-</u>	<u>1</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

**CHRISTIAN COUNTY HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2017**

	CFDA #	Pass-Through Grantor Number	Program or Award Amount	Receipts	Disbursements
US Department for Health and Human Services:					
Passed-through Kentucky Cabinet for Health and Family Services -					
Department for Public Health - Division of Administration and Financial Management:					
Public health emergency preparedness	93.069	02240016	\$ 10,434	\$ 10,434	\$ 10,434
Hospital preparedness program and public health emergency preparedness aligned cooperative agreeem:	93.074	0214CO15	24,967	26,972	24,967
Project grants and cooperative agreements for tuberculosis control programs	93.116	0106000L17	2,031	2,031	2,031
Family planning	93.217	0115000L17	127,031	71,912	29,734
Abstinence education program	93.235	01270017	37,655	36,240	36,240
Immunization grants	93.268	01050015/0105000L16	9,962	9,962	9,962
	93.283	0111000L16/021400L16/024 00117/02140016	76,628	74,620	72,735
Centers for disease control and prevention	93.757	02430417	2,500	8,137	2,500
State and local public health actions to prevent obesity, diabetes, heart disease and stroke	93.930	0132000L13	35,096	28,332	27,190
Maternal, Infant, and early childhood home visiting program	93.991	010400015/010400016	16,197	16,197	16,197
Preventative health & health services block grant	93.994	01120015/01120016	80,322	58,256	54,538
Maternal and child health services - block grants to the states					
Total US Department for Health and Human Resources			422,823	343,093	286,528
US Department of Agriculture:					
Passed-through Kentucky Cabinet for Health and Family Services -					
Department for Public Health - Division of Administration and Financial Management:					
* Special supplemental nutrition program for women, infants and children	10.557	011160016/011160017	703,857	706,394	669,440
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$ 1,126,680	\$ 1,049,487	\$ 955,968

* Major program

CHRISTIAN COUNTY HEALTH DEPARTMENT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2017

Note A: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of the Christian County Health Department. The information in this schedule is presented in accordance with the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note B: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C: Indirect Cost Rate

Christian County Health Department has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Christian County Health Department, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Christian County Health Department's basic financial statements, and have issued our report thereon dated October 28, 2017.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Thurman Campbell Group, PLC

Hopkinsville, KY
October 28, 2017



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

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

Report on Compliance for Each Major Federal Program

We have audited Christian County Health Department's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Christian County Health Department's major federal program for the year ended June 30, 2017. Christian County Health Department's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Christian County Health Department complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2017.

Report on Internal Control over Compliance

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

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

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

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

Thurman Campbell Group, PLC

Hopkinsville, KY
October 28, 2017

CHRISTIAN COUNTY HEALTH DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2017

I. Summary of Auditor's Results

- A. The auditor's report expresses an unmodified opinion on the financial statements of the Christian County Health Department.
- B. No significant deficiencies were reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
- C. No instances of noncompliance material to the financial statements of the Christian County Health Department were disclosed during the audit.
- D. No significant deficiencies in internal control over the major federal award program were disclosed during the audit.
- E. The auditor's report on compliance for the major federal award program for the Christian County Health Department expresses an unmodified opinion on the major federal program.
- F. There were no audit findings that are required to be reported in accordance with Section 510(a) of the Uniform Guidance.
- G. The program tested as a major program included the WIC program, CFDA number 10.557.
- H. The threshold for distinguishing Types A and B programs was \$750,000.
- I. Christian County Health Department was determined to be a low-risk auditee.

II. Findings-Financial Statement Audit:

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

III. Findings-Major Award Federal Program Audit:

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

CHRISTIAN COUNTY HEALTH DEPARTMENT
SCHEDULE OF PRIOR YEAR FINDINGS
JUNE 30, 2017

I. Findings-Financial Statement Audit:

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

II. Findings-Major Award Federal Program Audit:

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