

CHRISTIAN COUNTY  
HEALTH DEPARTMENT

HOPKINSVILLE, KENTUCKY

FINANCIAL STATEMENTS  
JUNE 30, 2018

## Table of Contents

Independent Auditor's Report.....	1-2
-----------------------------------	-----

### FINANCIAL STATEMENTS

#### Statement of Assets, Liabilities, and Fund Balances -

All Governmental Fund Types - Regulatory Basis .....	3
--	---

#### Statement Revenues and Expenditures -

All Governmental Fund Types - Regulatory Basis .....	4
--	---

#### Statement of Changes in Fund Balances -

All Governmental Fund Types - Regulatory Basis .....	5
--	---

#### Comparative Statement of Revenues and Expenditures -

General Fund – Budget and Actual - Regulatory Basis .....	6
---	---

Notes to Financial Statements .....	7-12
-------------------------------------	------

### SUPPLEMENTAL INFORMATION

Schedule of Audit Adjustments.....	13
------------------------------------	----

Food Services .....	14
---------------------	----

Public Facilities .....	15
-------------------------	----

General Sanitation .....	16
--------------------------	----

Onsite Sewage .....	17
---------------------	----

Installer/Food/Pool Cert Train.....	18
-------------------------------------	----

Preventive/Presenting Problems .....	19
--------------------------------------	----

Personal Dental Services .....	20
--------------------------------	----

Radiology/Pathology/Laboratory .....	21
--------------------------------------	----

KWSCP Pink County Outreach.....	22
---------------------------------	----

ELC Regional Epidemiologist.....	23
----------------------------------	----

Healthy Community .....	24
-------------------------	----

Accreditation .....	25
---------------------	----

## Table of Contents (continued)

### SUPPLEMENTAL INFORMATION (continued)

Hands GF Services .....	26
Human Vitality .....	27
Tobacco Program Federal Funds.....	28
MCH Coordinator .....	29
ECW .....	30
KCCSP .....	31
Child Fatality Prevention.....	32
Pediatric/Adolescent.....	33
Family Planning .....	34
Maternity Services and Activity.....	35
WIC .....	36
Nutrition and Physical Activity.....	37
Tuberculosis .....	38
Sexually Transmitted Diseases .....	39
Diabetes .....	40
Adult Visits and Follow Up.....	41
Lead Poisoning Prevention.....	42
Breast and Cervical Cancer .....	43
Community Based Services.....	44
Focus Area A - Readiness .....	45
Focus Area B - Surveillance.....	46
Anthem Foundation Gifts Grant.....	47
Tobacco .....	48
Abstinence .....	49
Federal Diabetes .....	50

## Table of Contents (continued)

### SUPPLEMENTAL INFORMATION (continued)

HIV Counseling and Testing .....	51
Special Project - HANDS .....	52
Arthritis .....	53
EPSDT Verbal Notification.....	54
Medicaid Match.....	55
Minor Restricted Receipts .....	56
Capital Expenditures .....	57
Allocable Leave Time and Fringe Benefits.....	58
General Space Administration.....	59
General Departmental Administration .....	60
General Clinic Administration .....	61
General Medical Administration .....	62
General Environmental Administration .....	63
Schedule of Expenditures of Federal Awards .....	64
Notes to Schedule of Expenditures of Federal Awards.....	65
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 <i>Government Auditing Standards</i> .....	66-67
Independent Auditor's Report on Compliance for each Major Program and on Internal Control over Compliance Required by the <i>Uniform Guidance</i> .....	68-69
Schedule of Findings and Questioned Costs .....	70
Schedule of Prior Year Findings .....	71



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

Members:

American Institute of  
Certified Public Accountants

Kentucky Society of  
Certified Public Accountants

Tennessee Society of  
Certified Public Accountants

**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 for each major fund of the Christian County Health Department, as of and for the year ended June 30, 2018, 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, Division of Administration and Financial Management, *Administrative Reference* 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.

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

As described in Note 1, the financial statements are prepared by the Christian County Health Department, on the basis of the financial reporting provision 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, to meet 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 1 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 Christian County Health Department as of June 30, 2018, and the respective changes in financial position for the year 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 for each major fund of the Christian County Health Department, as of June 30, 2018, the respective changes in financial position, and the budgetary comparison for the general fund for the year then ended in accordance 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* as described in Note 1.

### **Other Matters**

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Christian County Health Department’s basic financial statements. The supplemental information on pages 14 through 63 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 64 and 65 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 Principals, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements

The supplemental information on pages 14 through 63 and the schedule of expenditures of federal awards on pages 64 and 65 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 31, 2018, 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 solely 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 effectiveness of the Christian County Health Department’s 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.

*Thurman Campbell Group, PLC*

Hopkinsville, KY  
October 31, 2018

CHRISTIAN COUNTY HEALTH DEPARTMENT  
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES  
REGULATORY BASIS  
AS OF JUNE 30, 2018

	Governmental Fund Types		Totals
	General Fund	Environmental Fund	(Memorandum Only)
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 5,584,896	\$ 9,247	\$ 5,594,143
<b>TOTAL ASSETS</b>	<b>\$ 5,584,896</b>	<b>\$ 9,247</b>	<b>\$ 5,594,143</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Payroll Related Withholdings	\$ 55,080	\$ -	\$ 55,080
<b>TOTAL LIABILITIES</b>	<b>55,080</b>	<b>-</b>	<b>55,080</b>
<b>FUND BALANCES:</b>			
Restricted State Reserve	44,976	-	44,976
Restricted Federal Reserve	20,456	9,247	29,703
Restricted Fees Reserve	70,232	-	70,232
Restricted Construction	4,509,051	-	4,509,051
Unrestricted Reserve	885,101	-	885,101
<b>TOTAL FUND BALANCES</b>	<b>5,529,816</b>	<b>9,247</b>	<b>5,539,063</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 5,584,896</b>	<b>\$ 9,247</b>	<b>\$ 5,594,143</b>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
ALL GOVERNMENTAL FUND TYPES  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2018

	Governmental Fund Types		Totals (Memorandum Only)
	General Fund	Environmental Fund	
Revenues:			
Federal	\$ 1,065,578	\$ -	\$ 1,065,578
State	687,375	-	687,375
Local	1,240,361	-	1,240,361
Service Fees	787,731	134,138	921,869
Interest	55,895	-	55,895
	<u>3,836,940</u>	<u>134,138</u>	<u>3,971,078</u>
TOTAL REVENUES	<u>3,836,940</u>	<u>134,138</u>	<u>3,971,078</u>
Expenditures:			
Current:			
Salaries and Leave Pay	1,528,825	-	1,528,825
Personal Services and Part Time	45,380	-	45,380
Fringe Benefits	1,279,735	-	1,279,735
Independent Contractors	21,733	-	21,733
Travel	24,493	-	24,493
Space Occupancy	150,251	-	150,251
Office Administration	163,276	-	163,276
Medical Supplies	156,228	-	156,228
Automotive	26,296	-	26,296
Other	241,473	104,944	346,417
Capital Expenditures	65,477	-	65,477
	<u>3,703,167</u>	<u>104,944</u>	<u>3,808,111</u>
TOTAL EXPENDITURES	<u>3,703,167</u>	<u>104,944</u>	<u>3,808,111</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>133,773</u>	<u>29,194</u>	<u>162,967</u>
Other Financing Sources (Uses):			
Operating Transfers In	36,645	-	36,645
Operating Transfers Out	-	(36,645)	(36,645)
	<u>36,645</u>	<u>(36,645)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>36,645</u>	<u>(36,645)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>\$ 170,418</u>	<u>\$ (7,451)</u>	<u>\$ 162,967</u>



CHRISTIAN COUNTY HEALTH DEPARTMENT  
STATEMENT OF CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2018

	General Fund						Totals (Memorandum Only)
	Restricted State	Restricted Federal	Restricted Fees	Restricted Construction	Unrestricted	Environmental Fund	
Fund Balances - June 30, 2017	\$ 45,388	\$ 108,724	\$ 63,454	\$ 4,509,051	\$ 688,665	\$ 16,698	\$ 5,431,980
Transfers from Restricted Fund Balance to Unrestricted Fund Balance	-	(88,232)	-	-	88,232	-	-
Transfers from Restricted Fund Balance to Program Carryover Revenues	(1,807)	(36)	(19,616)	-	(34,425)	-	(55,884)
Sub-Total	43,581	20,456	43,838	4,509,051	742,472	16,698	5,376,096
Excess (Deficiency) of Revenues over Expenditures	1,395	-	26,394	-	142,629	(7,451)	162,967
Fund Balances - June 30, 2018	<u>\$ 44,976</u>	<u>\$ 20,456</u>	<u>\$ 70,232</u>	<u>\$ 4,509,051</u>	<u>\$ 885,101</u>	<u>\$ 9,247</u>	<u>\$ 5,539,063</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 BUDGET AND ACTUAL - GENERAL FUND  
 REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Revenues:			
Federal	\$ 821,116	\$ 1,065,578	\$ 244,462
State	641,518	687,375	45,857
Local	1,237,347	1,240,361	3,014
Service Fees	1,123,134	787,731	(335,403)
Interest	50,500	55,895	5,395
	<u>3,873,615</u>	<u>3,836,940</u>	<u>(36,675)</u>
TOTAL REVENUES			
Expenditures:			
Current:			
Salaries and Leave Pay	1,688,943	1,528,825	160,118
Personal Services and Part Time	34,953	45,380	(10,427)
Fringe Benefits	1,344,827	1,279,735	65,092
Independent Contractors	49,664	21,733	27,931
Travel	22,000	24,493	(2,493)
Space Occupancy	135,300	150,251	(14,951)
Office Administration	121,854	163,276	(41,422)
Medical Supplies	136,484	156,228	(19,744)
Automotive	21,000	26,296	(5,296)
Other	313,088	241,473	71,615
Capital Expenditures	5,500	65,477	(59,977)
	<u>3,873,613</u>	<u>3,703,167</u>	<u>170,446</u>
TOTAL EXPENDITURES			
Excess (Deficiency) of Revenues Over Expenditures	2	133,773	133,771
Other Financing Sources (Uses):			
Operating Transfers In	-	36,645	36,645
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>\$ 2</u>	<u>\$ 170,418</u>	<u>\$ 170,416</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

**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 (CHFS), 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. The District uses the indirect cost allocation plan developed by the CHFS in accordance with the requirement of the Uniform Guidance. Fixed assets are recorded as expenses when paid and are not capitalized. Also, in accordance with policy established by the CHFS, the District has not adopted the financial reporting standards of Government Accounting Standards Board (GASB) 34 and GASB 54.

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, 2018

**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, 2018, the estimated amount of compensatory absences accrued at current employee pay rates were \$268,366, which consisted of \$92,952 of vacation, \$164,709 of sick leave, and \$10,705 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, 2018

**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 2018.

**Note 2: Retirement Plans**

**Kentucky Employees Retirement System (KERS)**

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](http://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, 2018 and 2017, 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, 2018 and 2017, participating employers contributed 49.47% and 48.59%, respectively, of each employee's wages, which is equal to the actuarially determined rate set by the Board. The percentage is split 41.06% is for pension benefits and 8.41% for health insurance and 40.24% for pension benefits and 8.35% 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, 2018

**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 contributed \$792,921 for the year ended June 30, 2018, or 100% of the required contribution. The contribution was allocated \$658,123 to the KERS pension fund and \$134,798 to the KERS insurance fund. The Department's share of contributions required and paid for the years ended June 30, 2018 and 2017 were \$792,921 and \$749,508, respectively.

*Pension Liabilities and Expense* – At June 30, 2018, the Department disclosed a liability of \$13,130,745 or its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, 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, 2018, the Department's proportion was .098076%.

**Note 3: Postemployment Benefits Other Than Pensions (OPEB)**

**Kentucky Employees Retirement System (KERS)**

*Plan Description* - OPEB are benefits other than pensions that state and local governments provide to their retirees. These benefits include healthcare benefits (e.g., medical, dental, vision, and prescription medicine) and other benefits (e.g., life insurance and disability benefits) provided separately from a pension plan. 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](http://www.kyret.ky.gov).

*Contributions* – The Department contributed \$792,921 for the year ended June 30, 2018, or 100% of the required contribution. The contribution was allocated \$658,123 to the KERS pension fund and \$134,798 to the KERS insurance fund. The Department's share of contributions required and paid for the years ended June 30, 2018 and 2017 were \$792,921 and \$749,508, respectively.

*OPEB Liabilities* – At June 30, 2018, the Department disclosed a liability of \$2,487,170 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2017 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Department's proportion of the net OPEB liability was based on the Department's share of covered payroll in the OPEB plan relative to the covered payroll of all participating OPEB employers. At June 30, 2018, the Department's proportion was 0.098076%.

CHRISTIAN COUNTY HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

**Note 3: Postemployment Benefits Other Than Pensions (OPEB) (Continued)**

**Consolidated Omnibus Budget Reconciliation Act (COBRA)**

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 4: Deposits and Investments**

On June 30, 2018, the reported amount of the Department's deposits was \$5,584,496 and the balance per the bank was \$5,709,396. Of the bank balance, \$250,000 was covered by federal depository insurance. The remainder was covered by securities held by the pledging bank's trust department in the name of the Department.

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

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

**Note 6: 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 7: Deferred Compensation Plan**

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

CHRISTIAN COUNTY HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018

**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, 2018, the District paid \$1,237,347 to the Department.

**Note 8: Subsequent Events**

Subsequent events were evaluated through October 31, 2018, 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, 2018

None

CHRISTIAN COUNTY  
HEALTH DEPARTMENT

HOPKINSVILLE, KENTUCKY

SUPPLEMENTAL SCHEDULES  
JUNE 30, 2018

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 FOOD SERVICES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Favorable/ (Unfavorable) Variance
<b>Revenues:</b>			
State			
State Environmental	\$ 47,699	\$ 75,820	\$ 28,121
Foundational Funding	-	200	200
State Grant	-	19,762	19,762
Service Fees			
Self Pay	5,000	1,360	(3,640)
Local			
Tax Appropriations	66,036	43,499	(22,537)
	<b>Total Revenues</b>	<b>118,735</b>	<b>140,646</b>
		<b>140,646</b>	<b>21,911</b>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	34,270	41,823	(7,553)
Personal Services and Part Time	5,615	7,148	(1,533)
Fringe Benefits	19,904	19,266	638
Travel	250	758	(508)
Office Administration	175	156	19
Other	450	334	116
Total Direct	60,664	69,485	(8,821)
Indirect:			
Share of Department Administration	19,793	23,743	(3,950)
Share of Environmental Administration	37,029	46,235	(9,206)
Share of Space Occupancy	1,250	1,183	67
Total Indirect	58,072	71,161	(13,089)
	<b>Total Expenditures</b>	<b>118,736</b>	<b>140,646</b>
		<b>140,646</b>	<b>(21,910)</b>
Excess (Deficiency) of Revenues Over Expenditures	<b>\$ (1)</b>	<b>\$ -</b>	<b>\$ 1</b>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 PUBLIC FACILITIES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Favorable/ (Unfavorable) Variance
<b>Revenues:</b>			
State			
State Environmental	\$ 14,035	\$ -	\$ (14,035)
Local			
Tax Appropriations	39,348	43,068	3,720
Service Fees			
Self Pay	300	700	400
	<u>53,683</u>	<u>43,768</u>	<u>(9,915)</u>
<b>Total Revenues</b>			
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	17,583	12,888	4,695
Personal Services and Part Time	-	2,114	(2,114)
Fringe Benefits	8,697	5,925	2,772
Travel	300	-	300
Office Administration	50	63	(13)
Other	750	211	539
Total Direct	<u>27,380</u>	<u>21,201</u>	<u>6,179</u>
Indirect:			
Share of Department Administration	8,725	7,256	1,469
Share of Enviromental Administration	16,324	14,126	2,198
Share of Space Occupancy	1,254	1,183	71
Total Indirect	<u>26,303</u>	<u>22,565</u>	<u>3,738</u>
<b>Total Expenditures</b>	<u>53,683</u>	<u>43,766</u>	<u>9,917</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 2</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 GENERAL SANITATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Local			
Tax Appropriations	\$ 24,390	\$ 16,527	\$ (7,863)
Service Fees			
Self Pay	500	150	(350)
<b>Total Revenues</b>	<u>24,890</u>	<u>16,677</u>	<u>(8,213)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	6,108	4,683	1,425
Personal Services and Part Time	1,719	779	940
Fringe Benefits	3,609	2,155	1,454
Office Administration	50	41	9
Other	1,000	47	953
Total Direct	<u>12,486</u>	<u>7,705</u>	<u>4,781</u>
Indirect:			
Share of Department Administration	3,884	2,641	1,243
Share of Environmental Administration	7,266	5,148	2,118
Share of Space Occupancy	1,254	1,183	71
Total Indirect	<u>12,404</u>	<u>8,972</u>	<u>3,432</u>
<b>Total Expenditures</b>	<u>24,890</u>	<u>16,677</u>	<u>8,213</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 ONSITE SEWAGE  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Local			
Tax Appropriations	\$ 59,468	\$ 44,093	\$ (15,375)
Service Fees			
Self Pay	23,600	30,760	7,160
Interest	500	535	35
	<u>83,568</u>	<u>75,388</u>	<u>(8,180)</u>
<b>Total Revenues</b>			
Expenditures:			
Direct:			
Salaries and Leave Pay	26,874	26,482	392
Personal Services and Part Time	367	298	69
Fringe Benefits	15,264	11,742	3,522
Travel	250	-	250
Office Administration	50	36	14
Other	700	134	566
Total Direct	<u>43,505</u>	<u>38,692</u>	<u>4,813</u>
Indirect:			
Share of Department Administration	13,518	12,050	1,468
Share of Environmental Administration	25,290	23,463	1,827
Share of Space Occupancy	1,254	1,183	71
Total Indirect	<u>40,062</u>	<u>36,696</u>	<u>3,366</u>
	<u>83,567</u>	<u>75,388</u>	<u>8,179</u>
<b>Total Expenditures</b>			
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 INSTALLER/FOOD/POOL CERT TRAIN  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local			
Tax Appropriations	\$ -	\$ 3,665	\$ 3,665
Service Fees			
Self Pay	-	340	340
<b>Total Revenues</b>	<b>-</b>	<b>4,005</b>	<b>4,005</b>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	1,199	1,199
Personal Services and Part Time	-	218	218
Fringe Benefits	-	556	556
Total Direct	-	1,973.00	1,973.00
Indirect:			
Share of Department Administration	-	2,032	2,032
Total Indirect	-	2,032	2,032
<b>Total Expenditures</b>	<b>-</b>	<b>4,005</b>	<b>4,005</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2018

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	394,163	400,988	(6,825)
Personal Services and Part Time	-	442	(442)
Fringe Benefits	223,417	205,210	18,207
Independent Contractors	2,500	-	2,500
Travel	600	119	481
Office Administration	1,650	1,255	395
Medical Supplies	16,400	12,839	3,561
Other	650	310	340
Total Direct	<u>639,380</u>	<u>621,163</u>	<u>18,217</u>
Indirect:			
Share of Department Administration	195,601	207,697	(12,096)
Share of Space Occupancy	117,009	110,444	6,565
Share of Medical Administration	37,070	36,603	467
Share of Clinic Clerical	445,322	361,122	84,200
Share of Preventive Medical	-	(601,028)	601,028
Share of Preventive Counseling	-	(226)	226
Share of Problem Medical	(1,434,381)	(603,823)	(830,558)
Share of Problem Counseling	-	(131,862)	131,862
Share of Breast Feeding Counseling	-	(91)	91
Total Indirect	<u>(639,379)</u>	<u>(621,164)</u>	<u>(18,215)</u>
<b>Total Expenditures</b>	<u>1</u>	<u>(1)</u>	<u>2</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1</u>	<u>\$ (1)</u>	<u>\$ (2)</u>



CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 PERSONAL DENTAL SERVICES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Favorable/ (Unfavorable) Variance
<b>Revenues:</b>			
Federal			
Title V MCH Block Grant - Family Physician	\$ 1,006	\$ -	\$ (1,006)
Local			
Tax Appropriations	1,493	-	1,493
Service Fees			
Self Pay	1,491	306	(1,185)
<b>Total Revenues</b>	<b>4,755</b>	<b>1,071</b>	<b>(3,684)</b>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	923	-	923
Fringe Benefits	523	-	523
Other	100	-	100
Total Direct	1,546	-	1,546
Indirect:			
Share of Department Administration	458	-	458
Share of Space Occupancy	42	39	3
Share of Medical Administration	87	-	87
Share of Preventive Medical	-	230	(230)
Share of Problem Medical	2,622	675	1,947
Total Indirect	3,209	944	2,265
<b>Total Expenditures</b>	<b>4,755</b>	<b>944</b>	<b>3,811</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 127	\$ 127

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 RADIOLOGY/PATHOLOGY/LABORATORY  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	31,506	29,586	1,920
Personal Services and Part Time	-	10	(10)
Fringe Benefits	17,858	15,142	2,716
Independent Contractors	6,900	614	6,286
Medical Supplies	26,750	9,876	16,874
Other	200	212	(12)
Total Direct	<u>83,214</u>	<u>55,440</u>	<u>27,774</u>
Indirect:			
Share of Department Administration	15,635	15,310	325
Share of Space Occupancy	2,507	2,367	140
Share of Medical Administration	2,963	2,698	265
Share of Clinic Clerical	35,595	26,618	8,977
Share of Lab Services	<u>(139,914)</u>	<u>(102,431)</u>	<u>(37,483)</u>
Total Indirect	<u>(83,214)</u>	<u>(55,438)</u>	<u>(27,776)</u>
<b>Total Expenditures</b>	<u>-</u>	<u>2</u>	<u>(2)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (2)</u>	<u>\$ (2)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 KWSCP PINK COUNTY OUTREACH  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local			
Tax Appropriations	\$ -	\$ 387	\$ 387.00
<b>Total Revenues</b>	-	387	387.00
Expenditures:			
Direct:			
Office Administration	-	34	34.00
Other	-	353	353.00
Total Direct	-	387	387.00
Indirect:			
<b>Total Expenditures</b>	-	387	387.00
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 ELC REGIONAL EPIDEMIOLOGIST  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal Grant			
Federal Grant - Department of Health	\$ -	\$ 2,894	\$ 2,894
Local			
Tax Appropriations	-	1,094	1,094
<b>Total Revenues</b>	<u>-</u>	<u>3,988</u>	<u>3,988.00</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	1,188	1,188.00
Personal Services and Part Time	-	46	46.00
Fringe Benefits	-	699	699.00
Travel	-	115	115.00
Other	-	1,080	1,080.00
<b>Total Direct</b>	<u>-</u>	<u>3,128</u>	<u>3,128.00</u>
Indirect:			
Share of Department Administration	-	732	732.00
Share of Medical Administration	-	129	129.00
<b>Total Indirect</b>	<u>-</u>	<u>861</u>	<u>861.00</u>
<b>Total Expenditures</b>	<u>-</u>	<u>3,989</u>	<u>3,989.00</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  
 HEALTHY COMMUNITY  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Federal Grant			
Preventive Services Block Grant	\$ -	\$ 1,000	\$ 1,000
Local			
Tax Appropriations	-	1,824	1,824.00
<b>Total Revenues</b>	<u>-</u>	<u>2,824</u>	<u>2,824</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	839	(839)
Fringe Benefits	-	489	(489)
Travel	-	634	(634)
Office Administration	-	275	(275)
Total Direct	<u>-</u>	<u>2,237</u>	<u>(2,237)</u>
Indirect:			
Share of Department Administration	-	499	(499)
Share of Medical Administration	-	87	(87)
Total Indirect	<u>-</u>	<u>586</u>	<u>(586)</u>
<b>Total Expenditures</b>	<u>-</u>	<u>2,823</u>	<u>(2,823)</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, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
State			
State Environmental	\$ 57,471	\$ 6,519	\$ (50,952)
<b>Total Revenues</b>	<u>57,471</u>	<u>6,519</u>	<u>(50,952)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	24,091	1,167	22,924
Fringe Benefits	13,655	684	12,971
Travel	1,000	149	851
Other	576	-	576
Total Direct	<u>39,322</u>	<u>2,000</u>	<u>37,322</u>
Indirect:			
Share of Department Administration	11,955	689	11,266
Share of Space Occupancy	3,928	3,708	220
Share of Medical Administration	2,266	121	2,145
Total Indirect	<u>18,149</u>	<u>4,518</u>	<u>13,631</u>
<b>Total Expenditures</b>	<u>57,471</u>	<u>6,518</u>	<u>50,953</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 HANDS GF SERVICES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
State			
State Restricted	\$ 82,800	\$ 75,480	\$ (7,320)
Tax Appropriations	6,196	-	(6,196)
<b>Total Revenues</b>	<u>88,996</u>	<u>75,485</u>	<u>(13,511)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	40,444	28,104	12,340
Fringe Benefits	22,924	16,439	6,485
Travel	-	665	(665)
Office Administration	-	6,343	(6,343)
Other	500	3,121	(2,621)
Total Direct	<u>63,868</u>	<u>54,672</u>	<u>9,196</u>
Indirect:			
Share of Department Administration	20,070	16,611	3,459
Share of Medical Administration	3,804	2,928	876
Share of Space Occupancy	1,254	1,183	71
Total Indirect	<u>25,128</u>	<u>20,722</u>	<u>4,406</u>
<b>Total Expenditures</b>	<u>88,996</u>	<u>75,394</u>	<u>13,602</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 91</u>	<u>\$ 91</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 HUMANA VITALITY  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Favorable/ (Unfavorable) Variance
<b>Revenues:</b>			
State			
State Environmental	\$ 1,259	\$ 1,026	\$ (233)
Service Fees			
Self Pay	36,699	58,697	21,998
<b>Total Revenues</b>	<b>37,958</b>	<b>59,723</b>	<b>21,765</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
Salaries and Leave Pay	11,467	18,646	(7,179)
Fringe Benefits	6,500	10,900	(4,400)
Travel	350	-	350
Office Administration	500	67	433
Medical Supplies	8,800	4,863	3,937
Other	2,736	11,496	(8,760)
<b>Total Direct</b>	<b>30,353</b>	<b>45,972</b>	<b>(15,619)</b>
<b>Indirect:</b>			
Share of Department Administration	5,690	11,020	(5,330)
Share of Space Occupancy	836	789	47
Share of Medical Administration	1,078	1,942	(864)
<b>Total Indirect</b>	<b>7,604</b>	<b>13,751</b>	<b>(6,147)</b>
<b>Total Expenditures</b>	<b>37,957</b>	<b>59,723</b>	<b>(21,766)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ (1)</b>



CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 TOBACCO PROGRAM FEDERAL FUNDS  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Federal			
Federal Grant - Department of Health	\$ -	\$ 17,469	\$ 17,469
Local			
Tax Appropriations	-	4	4
<b>Total Revenues</b>	<u>-</u>	<u>17,473</u>	<u>17,473</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	2,326	(2,326)
Fringe Benefits	-	1,361	(1,361)
Office Administration	-	788	(788)
Other	-	11,379	(11,379)
Total Direct	<u>-</u>	<u>15,854</u>	<u>(15,854)</u>
Indirect:			
Share of Department Administration	-	1,377	(1,377)
Share of Medical Administration	-	242	(242)
Total Indirect	<u>-</u>	<u>1,619</u>	<u>(1,619)</u>
<b>Total Expenditures</b>	<u>-</u>	<u>17,473</u>	<u>(17,473)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 MCH COORDINATOR  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Federal Grant			
Title V MCH Block Grant - Family Physicians	\$ 70,274	\$ 67,263	\$ (3,011)
Local			
Tax Appropriations	-	25,100	25,100
<b>Total Revenues</b>	<u>70,274</u>	<u>92,363</u>	<u>22,089</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	28,080	32,427	(4,347)
Fringe Benefits	15,916	18,963	(3,047)
Travel	150	295	(145)
Office Administration	950	3,040	(2,090)
Other	7,558	14,109	(6,551)
Total Direct	<u>52,654</u>	<u>68,834</u>	<u>(16,180)</u>
Indirect:			
Share of Department Administration	13,935	19,165	(5,230)
Share of Space Occupancy	1,045	986	59
Share of Medical Administration	2,641	3,378	(737)
Total Indirect	<u>17,621</u>	<u>23,529</u>	<u>(5,908)</u>
<b>Total Expenditures</b>	<u>70,275</u>	<u>92,363</u>	<u>(22,088)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 ECW  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
State			
State Preventive Health	\$ -	\$ 45,022	\$ 45,022
Local			
Tax Appropriations	-	21,708	21,708
<b>Total Revenues</b>	<u>-</u>	<u>66,730</u>	<u>66,730</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	22,025	(22,025)
Personal Services and Part Time	-	166	(166)
Fringe Benefits	-	12,900	(12,900)
Travel	-	18	(18)
Office Administration	-	15,170	15,170
Automotive	-	110	110
Other	-	893	893
Total Direct	<u>-</u>	<u>51,282</u>	<u>(18,936)</u>
Indirect:			
Share of Department Administration	-	13,135	(13,135)
Share of Medical Administration	-	2,315	(2,315)
Total Indirect	<u>-</u>	<u>15,450</u>	<u>(15,450)</u>
<b>Total Expenditures</b>	<u>-</u>	<u>66,732</u>	<u>(34,386)</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  
 KCCSP  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Local			
Tax Appropriations	\$ 2,000	\$ 586	\$ (1,414)
<b>Total Revenues</b>	<u>2,000</u>	<u>586</u>	<u>(1,414)</u>
Expenditures:			
Direct:			
Independent Contractors	2,000	-	2,000
Office Administration	<u>-</u>	<u>586</u>	<u>(586)</u>
Total Direct	<u>2,000</u>	<u>586</u>	<u>1,414</u>
Indirect:			
<b>Total Expenditures</b>	<u>2,000</u>	<u>586</u>	<u>1,414</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, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Federal Grant	\$ 1,000	\$ 875	\$ (125)
Tax Appropriations	-	361	361
<b>Total Revenues</b>	<u>1,000</u>	<u>1,236</u>	<u>236</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	336	489	(153)
Fringe Benefits	190	285	(95)
Office Administration	234	85	149
Total Direct	<u>760</u>	<u>859</u>	<u>(99)</u>
Indirect:			
Share of Department Administration	167	287	(120)
Share of Medical Administration	32	51	(19)
Share of Space Occupancy	42	39	3
Total Indirect	<u>241</u>	<u>377</u>	<u>(136)</u>
<b>Total Expenditures</b>	<u>1,001</u>	<u>1,236</u>	<u>(235)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 PEDIATRIC/ADOLESCENT  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Federal Grant			
Federal Grant - Department of Health	\$ 250	\$ 250	\$ -
Local			
Tax Appropriations	5,284	204,626	199,342
Service Fees			
Personal Health	330,034	213,510	(116,524)
Self Pay	4,832	4,498	(334)
Insurance	20,000	50,701	30,701
Interest	-	1,838	1,838
<b>Total Revenues</b>	<u>360,400</u>	<u>475,423</u>	<u>115,023</u>
Expenditures:			
Direct:			
Travel	300	-	300
Office Administration	10	5	5
Medical Supplies	25,000	65,840	(40,840)
Other	550	661	(111)
Total Direct	<u>25,860</u>	<u>66,506</u>	<u>(40,646)</u>
Indirect:			
Share of Preventive Medical	-	384,732	(384,732)
Share of Problem Medical	332,071	21,736	310,335
Share of Lab Services	2,469	2,450	19
Total Indirect	<u>334,540</u>	<u>408,918</u>	<u>(74,378)</u>
<b>Total Expenditures</b>	<u>360,400</u>	<u>475,424</u>	<u>(115,024)</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  
 FAMILY PLANNING  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Favorable/ (Unfavorable) Variance
<b>Revenues:</b>			
Federal Grant			
Title X Family Planning	\$ 79,359	\$ 94,078	\$ 14,719
State			
State Restricted	4,233	1,184	(3,049)
Local			
Tax Appropriations	1,300	-	(1,300)
Service Fees			
Preventive	87,740	62,898	(24,842)
Self Pay	3,500	3,401	(99)
Insurance	30,000	34,416	4,416
<b>Total Revenues</b>	<b>206,132</b>	<b>195,977</b>	<b>(10,155)</b>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	1,788	694	1,094
Personal Services and Part Time	20	150	(130)
Fringe Benefits	1,015	424	591
Independent Contractors	2,000	-	2,000
Travel	-	979	(979)
Office Administration	250	27	223
Medical Supplies	35,859	45,537	(9,678)
Other	250	1,083	(833)
Total Direct	<b>41,182</b>	<b>48,894</b>	<b>(7,712)</b>
Indirect:			
Share of Department Administration	897	515	382
Share of Space Occupancy	42	39	3
Share of Medical Administration	170	91	79
Share of Preventive Medical	-	29,324	(29,324)
Share of Problem Medical	155,892	78,478	77,414
Share of Lab Services	7,949	12,839	(4,890)
Total Indirect	<b>164,950</b>	<b>121,286</b>	<b>43,664</b>
<b>Total Expenditures</b>	<b>206,132</b>	<b>170,180</b>	<b>35,952</b>
Excess (Deficiency) of Revenues Over Expenditures	<b>\$ -</b>	<b>\$ 25,797</b>	<b>\$ 25,797</b>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 MATERNITY SERVICES AND ACTIVITY  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
State Environmental	\$ 1,917	\$ -	\$ (1,917)
Service Fees			
Title XIX	-	69	69
Program Income Carry Over	10,583	8,149	(2,434)
<b>Total Revenues</b>	<u>12,500</u>	<u>8,218</u>	<u>(4,282)</u>
Expenditures:			
Direct:			
Independent Contractors	12,500	8,120	4,380
Total Direct	<u>12,500</u>	<u>8,120</u>	<u>(4,380)</u>
Indirect:			
Share of Problem Medical	-	94	(94)
Share of Lab Services	-	4	(4)
Total Indirect	<u>-</u>	<u>98</u>	<u>(98)</u>
<b>Total Expenditures</b>	<u>12,500</u>	<u>8,218</u>	<u>(4,478)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 WIC  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Federal Grant	\$ 555,509	\$ 613,792	\$ 58,283
Local			
Tax Appropriations	131,716	71,094	(60,622)
<b>Total Revenues</b>	<b>687,225</b>	<b>684,886</b>	<b>(2,339)</b>
Expenditures:			
Direct:			
Salaries and Leave Pay	27,506	44,852	(17,346)
Personal Services and Part Time	4,080	3,765	315
Fringe Benefits	15,939	26,631	(10,692)
Travel	500	15	485
Space Occupancy	-	18,475	(18,475)
Office Administration	8,800	8,637	163
Medical Supplies	-	5,735	(5,735)
Other	15,300	7,229	8,071
<b>Total Direct</b>	<b>72,125</b>	<b>115,339</b>	<b>(43,214)</b>
Indirect:			
Share of Department Administration	15,674	29,171	(13,497)
Share of Space Occupancy	40,285	38,024	2,261
Share of Medical Administration	2,971	5,141	(2,170)
Share of Problem Medical	498,586	321,594	176,992
Share of Problem Counseling	-	131,862	(131,862)
Share of Breast Feeding Counseling	-	91	(91)
Share of Lab Services	57,584	43,663	13,921
<b>Total Indirect</b>	<b>615,100</b>	<b>569,546</b>	<b>45,554</b>
<b>Total Expenditures</b>	<b>687,225</b>	<b>684,885</b>	<b>2,340</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 NUTRITION AND PHYSICAL ACTIVITY  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
<b>Revenues:</b>			
Federal Grant			
Title V MCH Block Grant - Family Physicians	\$ 9,047	\$ 6,950	\$ (2,097)
Federal Restricted Carryover	-	35	35
State			
State Environmental			
Local			
Tax Appropriations	3,370	12,476	9,106
Service Fees			
Preventive	1,061	23	(1,038)
Passport - Clinic/Primary Care	-	398	398
Self Pay	-	45	45
	<u>13,478</u>	<u>19,927</u>	<u>6,449</u>
<b>Total Revenues</b>	<b>13,478</b>	<b>19,927</b>	<b>6,449</b>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	4,888	8,512	(3,624)
Fringe Benefits	2,771	4,980	(2,209)
Travel	200	-	200
Office Administration	200	-	200
Other	900	133	767
Total Direct	<u>8,959</u>	<u>13,625</u>	<u>(4,666)</u>
Indirect:			
Share of Department Administration	2,426	5,033	(2,607)
Share of Space Occupancy	42	39	3
Share of Medical Administration	460	887	(427)
Share of Preventive Medical	-	118	(118)
Share of Preventive Counseling	-	226	(226)
Share of Problem Medical	1,592	-	1,592
Total Indirect	<u>4,520</u>	<u>6,303</u>	<u>(1,783)</u>
	<u>13,479</u>	<u>19,928</u>	<u>(6,449)</u>
<b>Total Expenditures</b>	<b>13,479</b>	<b>19,928</b>	<b>(6,449)</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 TUBERCULOSIS  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
<b>Revenues:</b>			
Federal Grant			
Federal Grant - Department of Health	\$ 50	\$ 9,161	\$ 9,111
Local			
Tax Appropriations	92,514	65,233	(27,281)
Service Fees			
Preventive	18,641	15,603	(3,038)
Self Pay	5,000	5,759	759
Insurance	8,000	9,298	1,298
	<u>124,205</u>	<u>105,054</u>	<u>(19,151)</u>
<b>Total Revenues</b>			
<b>Expenditures:</b>			
<b>Direct:</b>			
Salaries and Leave Pay	3,777	4,433	(656)
Fringe Benefits	2,141	2,595	(454)
Travel	1,000	501	499
Office Administration	100	8	92
Medical Supplies	4,525	5,126	(601)
Other	450	146	304
Total Direct	<u>11,993</u>	<u>12,809</u>	<u>(816)</u>
<b>Indirect:</b>			
Share of Department Administration	1,874	2,619	(745)
Share of Space Occupancy	418	394	24
Share of Medical Administration	355	461	(106)
Share of Preventive Medical	-	2,613	(2,613)
Share of Problem Medical	92,696	75,001	17,695
Share of Lab Services	16,868	11,158	5,710
Total Indirect	<u>112,211</u>	<u>92,246</u>	<u>19,965</u>
	<u>124,204</u>	<u>105,055</u>	<u>19,149</u>
<b>Total Expenditures</b>			
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1</u>	<u>\$ (1)</u>	<u>\$ (2)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 SEXUALLY TRANSMITTED DISEASES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
<b>Revenues:</b>			
State			
State Preventive Health	\$ 13,963	\$ -	\$ (13,963)
Local			
Tax Appropriations	56,083	69,841	13,758
Service Fees			
Personal Health	94,036	41,165	(52,871)
Self Pay Coinsurance	-	448	448
Self Pay	4,000	1,285	(2,715)
Insurance	17,500	13,546	(3,954)
	<u>185,582</u>	<u>126,285</u>	<u>(59,297)</u>
<b>Total Revenues</b>			
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	5,628	7,254	(1,626)
Fringe Benefits	3,190	4,242	(1,052)
Travel	-	38	(38)
Office Administration	200	91	109
Medical Supplies	500	-	500
Total Direct	<u>9,518</u>	<u>11,625</u>	<u>(2,107)</u>
Indirect:			
Share of Department Administration	2,793	4,290	(1,497)
Share of Space Occupancy	418	394	24
Share of Medical Administration	529	756	(227)
Share of Preventive Medical	-	9,463	(9,463)
Share of Problem Medical	137,637	85,359	52,278
Share of Lab Services	34,687	14,397	20,290
Total Indirect	<u>176,064</u>	<u>114,659</u>	<u>61,405</u>
	<u>185,582</u>	<u>126,284</u>	<u>59,298</u>
<b>Total Expenditures</b>			
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 DIABETES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Favorable/ (Unfavorable) Variance
<b>Revenues:</b>			
State			
State Restricted	\$ 24,400	\$ 24,528	\$ 128
Tax Appropriations	2,765	15,381	12,616
Service Fees			
Title XIX	1,903	622	(1,281)
Self Pay	-	25	25
Self Pay	300	126	(174)
Insurance	400	199	(201)
<b>Total Revenues</b>	<b>29,768</b>	<b>40,881</b>	<b>11,113</b>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	8,363	14,468	(6,105)
Fringe Benefits	4,740	8,463	(3,723)
Independent Contractors	500	-	500
Travel	500	58	442
Office Administration	250	-	250
Medical Supplies	-	91	(91)
Other	3,241	3,871	(630)
Total Direct	<u>17,594</u>	<u>26,951</u>	<u>(9,357)</u>
Indirect:			
Share of Department Administration	4,150	8,552	(4,402)
Share of Space Occupancy	1,672	1,578	94
Share of Medical Administration	787	1,508	(721)
Share of Preventive Medical	-	94	(94)
Share of Problem Medical	4,773	1,913	2,860
Share of Lab Services	792	285	507
Total Indirect	<u>12,174</u>	<u>13,930</u>	<u>(1,756)</u>
<b>Total Expenditures</b>	<b>29,768</b>	<b>40,881</b>	<b>(11,113)</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 ADULT VISITS AND FOLLOW-UP  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Local			
Tax Appropriations	\$ 56,294	\$ 28,938	\$ (27,356)
Service Fees			
Title XVIII	1,300	4,767	3,467
Title XIX	8,805	13,869	5,064
Self Pay	8,000	8,298	298
Insurance	<u>20,000</u>	<u>16,018</u>	<u>(3,982)</u>
<b>Total Revenues</b>	<u>94,399</u>	<u>71,890</u>	<u>(22,509)</u>
Expenditures:			
Direct:			
Independent Contractors	2,000	-	2,000
Medical Supplies	17,000	4,989	12,011
Automotive	500	348	152
Other	<u>100</u>	<u>23</u>	<u>77</u>
Total Direct	<u>19,600</u>	<u>5,360</u>	<u>14,240</u>
Indirect:			
Share of Preventive Medical	-	53,037	(53,037)
Share of Problem Medical	73,264	11,565	61,699
Share of Lab Services	<u>1,535</u>	<u>1,928</u>	<u>(393)</u>
Total Indirect	<u>74,799</u>	<u>66,530</u>	<u>8,269</u>
<b>Total Expenditures</b>	<u>94,399</u>	<u>71,890</u>	<u>(22,509)</u>
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, 2018

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Local			
Tax Appropriations	\$ 25	\$ 15	\$ (10)
Service Fees			
<b>Total Revenues</b>	25	15	(10)
Expenditures:			
Direct:			
Office Administration	25	-	25
Total Direct	25	-	25
Indirect:			
Share of Lab Services	-	15	(15)
Total Indirect	-	15	(15)
<b>Total Expenditures</b>	25	15	10
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -

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, 2018

	Budget	Actual	Favorable/ (Unfavorable) Variance
<b>Revenues:</b>			
Federal Grant			
Federal Grant - Department of Health	\$ 18,000	\$ 11,974	\$ (6,026)
Local			
Tax Appropriations	46,077	73,466	27,389
Service Fees			
Personal Health	78,959	49,804	(29,155)
Self Pay Coinsurance	-	37	37
Self Pay	3,000	994	(2,006)
Insurance	30,000	22,661	(7,339)
<b>Total Revenues</b>	<b>176,036</b>	<b>158,936</b>	<b>(17,100)</b>
<b>Expenditures:</b>			
<b>Direct:</b>			
Salaries and Leave Pay	2,100	2,739	(639)
Fringe Benefits	1,190	1,601	(411)
Independent Contractors	13,764	5,499	8,265
Office Administration	-	171	(171)
Medical Supplies	1,650	-	1,650
Other	975	772	203
Total Direct	<u>19,679</u>	<u>10,782</u>	<u>8,897</u>
<b>Indirect:</b>			
Share of Department Administration	1,042	1,616	(574)
Share of Space Occupancy	1,839	1,735	104
Share of Medical Administration	197	285	(88)
Share of Preventive Medical	-	121,418	(121,418)
Share of Problem Medical	135,248	7,407	127,841
Share of Lab Services	18,030	15,693	2,337
Total Indirect	<u>156,356</u>	<u>148,154</u>	<u>8,202</u>
<b>Total Expenditures</b>	<b>176,035</b>	<b>158,936</b>	<b>17,099</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>



CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 COMMUNITY BASED SERVICES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Favorable/ (Unfavorable) Variance
<b>Revenues:</b>			
Local			
Tax Appropriations	\$ 250,570	\$ 129,101	\$ (121,469)
Service Fees			
Self Pay	15,000	8,620	(6,380)
Interest	50,000	53,522	3,522
<b>Total Revenues</b>	<b>315,570</b>	<b>191,243</b>	<b>(124,327)</b>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	123,408	70,660	52,748
Fringe Benefits	69,949	41,324	28,625
Travel	1,500	104	1,396
Office Administration	4,150	2,183	1,967
Other	27,000	12,063	14,937
Total Direct	<u>226,007</u>	<u>126,334</u>	<u>99,673</u>
Indirect:			
Share of Department Administration	61,240	41,769	19,471
Share of Space Occupancy	16,716	15,778	938
Share of Medical Administration	11,606	7,361	4,245
Total Indirect	<u>89,562</u>	<u>64,908</u>	<u>24,654</u>
<b>Total Expenditures</b>	<b>315,569</b>	<b>191,242</b>	<b>124,327</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</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, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
<b>Revenues:</b>			
Federal Grant			
Federal Grant - Department of Health	\$ 45,736	\$ 45,736	\$ -
Local			
Tax Appropriations	<u>45,237</u>	<u>22,055</u>	<u>(23,182)</u>
<b>Total Revenues</b>	<u>90,973</u>	<u>67,791</u>	<u>(23,182)</u>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	33,761	20,810	12,951
Personal Services and Part Time	2,842	1,199	1,643
Fringe Benefits	19,378	12,301	7,077
Travel	2,000	853	1,147
Office Administration	2,810	2,883	(73)
Automotive	1,000	1,829	(829)
Other	<u>4,650</u>	<u>9,693</u>	<u>(5,043)</u>
Total Direct	<u>66,441</u>	<u>49,568</u>	<u>16,873</u>
Indirect:			
Share of Department Administration	18,164	13,146	5,018
Share of Space Occupancy	2,925	2,761	164
Share of Medical Administration	<u>3,442</u>	<u>2,317</u>	<u>1,125</u>
Total Indirect	<u>24,531</u>	<u>18,224</u>	<u>6,307</u>
<b>Total Expenditures</b>	<u>90,972</u>	<u>67,792</u>	<u>23,180</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1</u>	<u>\$ (1)</u>	<u>\$ (2)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 FOCUS AREA B - SURVEILLANCE  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Local			
Tax Appropriations	\$ 86,195	\$ 71,188	\$ (15,007)
<b>Total Revenues</b>	<b>86,195</b>	<b>71,188</b>	<b>(15,007)</b>
Expenditures:			
Direct:			
Salaries and Leave Pay	39,215	30,410	8,805
Fringe Benefits	22,228	17,782	4,446
Travel	350	600	(250)
Office Administration	-	7	(7)
Other	-	60	60
Total Direct	<u>61,793</u>	<u>48,859</u>	<u>13,054</u>
Indirect:			
Share of Department Administration	19,460	17,978	1,482
Share of Space Occupancy	1,254	1,183	71
Share of Medical Administration	3,688	3,168	520
Total Indirect	<u>24,402</u>	<u>22,329</u>	<u>2,073</u>
<b>Total Expenditures</b>	<b>86,195</b>	<b>71,188</b>	<b>15,127</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Local			
Service Fees	\$ -	\$ 9,000	\$ 9,000
<b>Total Revenues</b>	<u>-</u>	<u>9,000</u>	<u>9,000</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	341	341
Fringe Benefits	-	197	197
Other	-	6,445	(6,445)
Total Direct	<u>-</u>	<u>6,983</u>	<u>(5,907)</u>
Share of Department Administration	-	201	201
Share of Medical Administration	-	36	36
Total Indirect	<u>-</u>	<u>237</u>	<u>237</u>
<b>Total Expenditures</b>	<u>-</u>	<u>7,220</u>	<u>(5,670)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 1,780</u>	<u>\$ 1,780</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 TOBACCO  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
State			
State Restricted	\$ 32,272	\$ 32,272	\$ -
Local			
Tax Appropriations	<u>2,621</u>	<u>11,769</u>	<u>9,148</u>
<b>Total Revenues</b>	<u>34,893</u>	<u>44,041</u>	<u>9,148</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	11,297	16,222	(4,925)
Fringe Benefits	6,403	9,486	(3,083)
Travel	-	476	(476)
Office Administration	50	-	50
Other	<u>7,549</u>	<u>3,819</u>	<u>3,730</u>
Total Direct	<u>25,299</u>	<u>30,003</u>	<u>(4,704)</u>
Indirect:			
Share of Department Administration	5,606	9,588	(3,982)
Share of Space Occupancy	2,925	2,761	164
Share of Medical Administration	<u>1,062</u>	<u>1,689</u>	<u>(627)</u>
Total Indirect	<u>9,593</u>	<u>14,038</u>	<u>(4,445)</u>
<b>Total Expenditures</b>	<u>34,892</u>	<u>44,041</u>	<u>(9,149)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 ABSTINENCE  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Federal Grant			
Federal Grant - Department of Health	\$ 38,385	\$ 38,385	\$ -
Local			
Tax Appropriations	<u>-</u>	<u>4,687</u>	<u>4,687</u>
<b>Total Revenues</b>	<u>38,385</u>	<u>43,072</u>	<u>4,687</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	3,625	2,865	760
Fringe Benefits	2,055	1,672	383
Other	<u>30,481</u>	<u>36,466</u>	<u>(5,985)</u>
Total Direct	<u>36,161</u>	<u>41,003</u>	<u>(4,842)</u>
Indirect:			
Share of Department Administration	1,799	1,692	107
Share of Space Occupancy	84	79	5
Share of Medical Administration	<u>341</u>	<u>298</u>	<u>43</u>
Total Indirect	<u>2,224</u>	<u>2,069</u>	<u>155</u>
<b>Total Expenditures</b>	<u>38,385</u>	<u>43,072</u>	<u>(4,687)</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, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
<b>Revenues:</b>			
Federal Grant			
Federal Grant - Department of Health	\$ 2,500	\$ 2,500	\$ -
Local			
Tax Appropriations	<u>1,053</u>	<u>1,936</u>	<u>883</u>
<b>Total Revenues</b>	<u>3,553</u>	<u>4,436</u>	<u>883</u>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	1,172	1,748	(576)
Fringe Benefits	664	1,023	(359)
Travel	-	265	(265)
Other	<u>900</u>	<u>65</u>	<u>835</u>
Total Direct	<u>2,736</u>	<u>3,101</u>	<u>(365)</u>
Indirect:			
Share of Department Administration	582	1,036	(454)
Share of Space Occupancy	125	118	7
Share of Medical Administration	<u>110</u>	<u>182</u>	<u>(72)</u>
Total Indirect	<u>817</u>	<u>1,336</u>	<u>(519)</u>
<b>Total Expenditures</b>	<u>3,553</u>	<u>4,437</u>	<u>(884)</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  
 HIV COUNSELING AND TESTING  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Favorable/ (Unfavorable) Variance
<b>Revenues:</b>			
State			
State Restricted Carryover	\$ -	\$ 118	\$ 118
Tax Appropriations	567	-	(567)
<b>Total Revenues</b>	<b>567</b>	<b>118</b>	<b>(449)</b>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	205	-	205
Fringe Benefits	116	-	116
Total Direct	321	-	321
Indirect:			
Share of Department Administration	102	-	102
Share of Space Occupancy	125	118	(7)
Share of Medical Administration	19	-	19
Total Indirect	246	118	114
<b>Total Expenditures</b>	<b>567</b>	<b>118</b>	<b>435</b>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
State			
Restricted	\$ 35,550	\$ 16,000	\$ (19,550)
Local			
Donations	39,636	160,374	120,738
Service Fees			
Keis, Hands, and EPSDT	<u>237,950</u>	<u>97,051</u>	<u>(140,899)</u>
<b>Total Revenues</b>	<u>313,136</u>	<u>273,425</u>	<u>(39,711)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	133,068	106,024	27,044
Personal Services and Part Time	3,692	6,310	(2,618)
Fringe Benefits	75,740	62,679	13,061
Travel	5,000	3,875	1,125
Office Administration	550	312	238
Automotive	1,000	743	257
Other	<u>5,000</u>	<u>6,635</u>	<u>(1,635)</u>
<b>Total Direct</b>	<u>224,050</u>	<u>186,578</u>	<u>37,472</u>
Indirect:			
Share of Department Administration	67,866	67,128	738
Share of Space Occupancy	8,358	7,889	469
Share of Medical Administration	<u>12,862</u>	<u>11,831</u>	<u>1,031</u>
<b>Total Indirect</b>	<u>89,086</u>	<u>86,848</u>	<u>2,238</u>
<b>Total Expenditures</b>	<u>313,136</u>	<u>273,426</u>	<u>39,710</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  
 ARTHRITIS  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal			
Preventive Services Block Grant	\$ -	\$ 21,000	\$ 21,000
Local			
Tax Appropriations	-	14,582	14,582
<b>Total Revenues</b>	<u>-</u>	<u>35,582</u>	<u>35,582</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	-	8,576	8,576
Fringe Benefits	-	5,015	5,015
Other	-	16,016	16,016
Total Direct	<u>-</u>	<u>29,607</u>	<u>29,607</u>
Indirect:			
Share of Department Administration	-	5,082	5,082
Share of Medical Administration	-	894	894
Total Indirect	<u>-</u>	<u>5,976</u>	<u>5,976</u>
<b>Total Expenditures</b>	<u>-</u>	<u>35,583</u>	<u>35,583</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  
 EPSDT VERBAL NOTIFICATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Local			
Tax Appropriations	\$ 290	\$ 41	\$ (249)
<b>Total Revenues</b>	<u>290</u>	<u>41</u>	<u>(249)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	115	-	115
Fringe Benefits	65	-	65
Total Direct	<u>180</u>	<u>-</u>	<u>180</u>
Indirect:			
Share of Department Administration	57	-	57
Share of Space Occupancy	42	41	1
Share of Medical Administration	11	-	11
Total Indirect	<u>110</u>	<u>41</u>	<u>69</u>
<b>Total Expenditures</b>	<u>290</u>	<u>41</u>	<u>249</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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	\$ 156,172	\$ 34,629	\$ (121,543)
Unrestricted Carryover	900	-	(900)
<b>Total Revenues</b>	<u>157,072</u>	<u>34,629</u>	<u>(122,443)</u>
Expenditures:			
Direct:			
Other	<u>157,072</u>	<u>34,629</u>	<u>122,443</u>
Total Direct	<u>157,072</u>	<u>34,629</u>	<u>122,443</u>
<b>Total Expenditures</b>	<u>157,072</u>	<u>34,629</u>	<u>122,443</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, 2018

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:			
Local			
Tax Appropriations	\$ -	\$ 5,578	\$ 5,578
Donations	-	2,838	2,838
Service Fees			
Other	-	335	335
Unrestricted Carryover	8,600	-	(8,600)
<b>Total Revenues</b>	<u>8,600</u>	<u>8,751</u>	<u>151</u>
Expenditures:			
Direct:			
Travel	600	-	600
Medical Supplies	-	90	(90)
Other	8,000	8,660	(660)
Total Direct	<u>8,600</u>	<u>8,750</u>	<u>(150)</u>
Indirect:			
<b>Total Expenditures</b>	<u>8,600</u>	<u>8,750</u>	<u>(150)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 CAPITAL EXPENDITURES  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:			
Local			
Tax Appropriations	\$ -	\$ 31,052	\$ 31,052
Unrestricted Carryover	<u>5,500</u>	<u>34,425</u>	<u>28,925</u>
<b>Total Revenues</b>	<u>5,500</u>	<u>65,477</u>	<u>59,977</u>
Expenditures:			
Direct:			
Capital Expenditures	<u>5,500</u>	<u>65,477</u>	<u>(59,977)</u>
Total Direct	<u>5,500</u>	<u>65,477</u>	<u>(59,977)</u>
<b>Total Expenditures</b>	<u>5,500</u>	<u>65,477</u>	<u>(59,977)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 ALLOCABLE LEAVE TIME AND FRINGE BENEFITS  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Favorable/ (Unfavorable) Variance
<b>Revenues:</b>			
Federal Grants			
Title V MCH Block Grant	\$ -	\$ 3,537	\$ 3,537
Title X Family Planning	-	53,293	53,293
Department for Public Health	-	75,386	75,386
State			
State Restricted	-	10,413	10,413
State Preventive Health	385,801	385,801	-
<b>Total Revenues</b>	<b>385,801</b>	<b>528,430</b>	<b>142,629</b>
<b>Expenditures:</b>			
Direct:			
Salaries and Leave Pay	-	255,901	(255,901)
Fringe Benefits	385,801	1,279,732	(893,931)
Total Direct	385,801	1,535,633	(1,149,832)
Indirect:			
Distributed Departmental Administration	-	(112,820)	112,820
Distributed Environmental Administration	-	(23,596)	23,596
Distributed Clinic Clerical Administration	-	(103,347)	103,347
Distributed Medical Administration	-	(16,138)	16,138
Distributed Fringes	-	(893,932)	893,932
Total Indirect	-	(1,149,833)	1,149,833
<b>Total Expenditures</b>	<b>385,801</b>	<b>385,800</b>	<b>(1)</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ 142,630	\$ 142,630

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 GENERAL SPACE ADMINISTRATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	46,046	38,534	7,512
Fringe Benefits	26,099	26,913	(814)
Space Occupancy	135,300	131,776	3,524
Office Administration	1,500	(993)	2,493
Other	-	993	(993)
Total Direct	<u>208,945</u>	<u>197,223</u>	<u>11,722</u>
Indirect:			
Share of Space Occupancy	<u>(208,945)</u>	<u>(197,221)</u>	<u>(11,724)</u>
Total Indirect	<u>(208,945)</u>	<u>(197,221)</u>	<u>(11,724)</u>
<b>Total Expenditures</b>	<u>-</u>	<u>2</u>	<u>(2)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (2)</u>	<u>\$ (2)</u>



CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 GENERAL DEPARTMENTAL ADMINISTRATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	248,538	226,824	21,714
Personal Services and Part Time	-	5,295	(5,295)
Fringe Benefits	140,875	158,990	(18,115)
Travel	6,500	12,464	(5,964)
Office Administration	71,550	74,366	(2,816)
Automotive	14,000	18,156	(4,156)
Other	31,700	46,222	(14,522)
Total Direct	<u>513,163</u>	<u>542,317</u>	<u>(29,154)</u>
Indirect:			
Share of Department Administration	(513,163)	(542,317)	29,154
Total Indirect	<u>(513,163)</u>	<u>(542,317)</u>	<u>29,154</u>
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 GENERAL CLINIC ADMINISTRATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Favorable/ (Unfavorable) Variance</u>
Revenues:	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	279,858	203,949	75,909
Personal Services and Part Time	12,607	11,696	911
Fringe Benefits	159,702	118,611	41,091
Independent Contractors	7,500	7,500	-
Travel	-	117	(117)
Office Administration	20,750	44,521	(23,771)
Medical Supplies	-	1,162	(1,162)
Other	500	187	313
Total Direct	<u>480,917</u>	<u>387,743</u>	<u>93,174</u>
Indirect:			
Share of Clinic Clerical	<u>(480,917)</u>	<u>(387,741)</u>	<u>(93,176)</u>
Total Indirect	<u>(480,917)</u>	<u>(387,741)</u>	<u>(93,176)</u>
<b>Total Expenditures</b>	<u>-</u>	<u>2</u>	<u>(2)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (2)</u>	<u>\$ (2)</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
 GENERAL MEDICAL ADMINISTRATION  
 BUDGET AND ACTUAL - REGULATORY BASIS  
 FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	53,421	49,679	3,742
Personal Services and Part Time	-	30	(30)
Fringe Benefits	30,280	34,704	(4,424)
Travel	350	1,331	(981)
Office Administration	3,000	118	2,882
Medical Supplies	-	80	(80)
Automotive	-	48	(48)
Other	1,500	1,410	90
Total Direct	<u>88,551</u>	<u>87,400</u>	<u>1,151</u>
Indirect:			
Share of Medical Administration	<u>(88,551)</u>	<u>(87,400)</u>	<u>(1,151)</u>
Total Indirect	<u>(88,551)</u>	<u>(87,400)</u>	<u>(1,151)</u>
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<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, 2018

	Budget	Actual	Favorable/ (Unfavorable) Variance
Revenues:	\$ -	\$ -	\$ -
Expenditures:			
Direct:			
Salaries and Leave Pay	45,319	44,371	948
Personal Services and Part Time	4,011	5,714	(1,703)
Fringe Benefits	26,029	31,591	(5,562)
Travel	300	64	236
Office Administration	4,000	3,001	999
Automotive	4,500	5,062	(562)
Other	1,750	513	1,237
Total Direct	<u>85,909</u>	<u>90,316</u>	<u>(4,407)</u>
Indirect:			
Share of Enviromental Administration	(85,909)	(90,316)	4,407
Total Indirect	<u>(85,909)</u>	<u>(90,316)</u>	<u>4,407</u>
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHRISTIAN COUNTY HEALTH DEPARTMENT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2018

	CFDA #	Pass-Through Grantor Number	Program or Award Amount	Receipts	Expenditures
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	02140017	\$ 45,736	\$ 45,736	\$ 45,736
TB Funds	93.116	010600OL18	9,161	9,161	9,161
Title X Family Planning	93.217	011500OL18	117,121	94,078	94,078
Parental Workshops	93.235	01270018	38,385	38,385	38,385
Immunization Grants	93.268	010500OL16	250	250	250
Various Programs: Tobacco, Cancer, Lead, Medical Reserve Corp, EPID, Etc.	93.283	0240OL18/011100OL17/02140017	68,236	60,804	60,804
Ky Health Communities, Tobacco Control, Diabetes Prevention and Control	93.305	0240OL17	14,375	14,375	14,375
ELC - PPHF - Immunizations	93.521	01380018	3,500	2,894	2,894
Diabetes/Cardio	93.757	02430418	2,500	2,500	2,500
Preventive Health Services Block Grant	93.758	01040017	1,000	1,000	1,000
Diabetes, Cardio, Obesity (Basic and Enhanced)	93.945	017600OL18	21,000	21,000	21,000
Maternal and Child Health Services/Lead	93.994	01120016/01120017	79,231	75,087	75,087
Total US Department for Health and Human Resources			<u>354,759</u>	<u>319,534</u>	<u>319,534</u>
US Department of Agriculture:					
Passed-through Kentucky Cabinet for Health and Family Services -					
Department for Public Health - Division of Administration and Financial Management:					
* Special supplemental nutrition program for women, infants and children	10.557	01160017/01160018	<u>613,792</u>	<u>613,792</u>	<u>613,792</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u>\$ 968,550</u>	<u>933,326</u>	<u>\$ 933,326</u>
Plus: Federal Carryover				<u>132,252</u>	
Amount of federal assistance coded to federal revenues (#431, 432, 435, & 438)				<u>\$ 1,065,578</u>	

CHRISTIAN COUNTY HEALTH DEPARTMENT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2018

**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.

**Note D: Subrecipients**

No funding was provided to subrecipients.



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

Members:

American Institute of  
Certified Public Accountants

Kentucky Society of  
Certified Public Accountants

Tennessee Society of  
Certified Public Accountants

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 for each major fund of the Christian County Health Department, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Christian County Health Department's basic financial statements, and have issued our report with an unmodified opinion on the regulatory basis thereon dated October 31, 2018.

**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 31, 2018





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

Members:

American Institute of  
Certified Public Accountants

Kentucky Society of  
Certified Public Accountants

Tennessee Society of  
Certified Public Accountants

**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, 2018. 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, 2018.

## 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 31, 2018

CHRISTIAN COUNTY HEALTH DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2018

**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, 2018

**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.