



**CARTER COUNTY HEALTH DEPARTMENT**

**AUDITED FINANCIAL STATEMENTS**

**JUNE 30, 2018**

**Jones & Associates CPAs, PSC**

*2024 Shadybrook Lane, Lexington, KY 40502 (859) 687-0303*

**Certified Public Accountants**

INDEX

	PAGE
Independent Auditor's Report.....	1 – 3
Financial Statements.....	4
Statement of Assets, Liabilities, and Fund Balance – Cash Basis.....	5
Statement of Revenues, Expenditures, and Changes in Fund Balance – Cash Basis.....	6
Statement of Revenues and Expenditures – Budget to Actual – Cash Basis.....	7
Statement of Changes in Fund Balance – Cash Basis.....	8
Notes to the Financial Statements.....	9 – 12
Supplementary Information.....	13
Schedule of Revenues by Reporting Area.....	14
Schedule of Direct Costs by Reporting Area.....	15
Schedule of Indirect Costs by Reporting Area.....	16
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	17 – 19
Schedule of Findings.....	20
Audit Adjustments.....	21

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## CERTIFIED PUBLIC ACCOUNTANTS

Board of Health  
Carter County Health Department  
Grayson, Kentucky

### Independent Auditor's Report

We have audited the accompanying financial statements of the Carter 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 Carter County Health Department's basic financial statements as listed in the table of contents.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Administrative Reference* established by the Commonwealth of Kentucky, Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management as described in Note 2. 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 of material misstatement.

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

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