

PENNYRILE DISTRICT
HEALTH DEPARTMENT
Eddyville, Kentucky

FINANCIAL STATEMENTS
JUNE 30, 2018

C O N T E N T S

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KIM HAM
CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITORS' REPORT

Members of the Board of Health
PENNYRILE DISTRICT HEALTH DEPARTMENT
Eddyville, Kentucky

Report on the Financial Statements

I have audited the accompanying financial statements of the Pennyrile District Health Department as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Pennyrile District 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. 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

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

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

As described in Note 1, the financial statements are prepared by the Pennyrile District Health Department, on the basis of the financial reporting provisions of the *Administrative Reference*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Commonwealth of Kentucky.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 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 my 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 in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Pennyriple District Health Department as of June 30, 2018, or the changes in its financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of the Pennyriple District Health Department as of June 30, 2018, and their respective cash receipts and disbursements, changes in fund balances, and budgetary results for the year then ended, on the basis of the financial reporting provisions of the *Administrative Reference* as described in Note 1.

Other Matters

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pennyriple District Health Department's basic financial statements. The statements of revenues, direct costs, and indirect costs by cost center - regulatory basis and the comparative statements of revenues and expenditures by cost center - budget and actual - regulatory basis are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The statements of revenues, direct costs, and indirect costs by cost center - regulatory basis and the comparative statements of revenues and expenditures by cost center - budget and actual - regulatory basis 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 my opinion, the statement of revenues, direct costs, and indirect costs by cost center - regulatory basis and the comparative statements of revenues and expenditures by cost center - budget and actual - regulatory basis are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated October 22, 2018, on my consideration of the Pennyriple District Health Department's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my 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 Pennyriple District 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 the Pennyriple District Health Department's internal control over financial reporting and compliance.



Benton, Kentucky
October 22, 2018

PENNYRILE DISTRICT HEALTH DEPARTMENT
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
REGULATORY BASIS
 JUNE 30, 2018

ASSETS:

Current Assets:

Cash:					
Checking		\$		894,795	
Petty cash				1,050	
Investments				262,599	
Prepaid payroll withholdings				4,737	

TOTAL ASSETS		\$		1,163,181	
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LIABILITIES AND FUND BALANCES:

LIABILITIES:

Current Liabilities:

Payroll withholdings		\$		4,142	
Administrative fees payable				36,835	

TOTAL LIABILITIES				40,977	
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FUND BALANCES:

Restricted - state				57,911	
Restricted - federal				17,394	
Restricted - fees				20,194	
Restricted - local				410,586	
Unrestricted				616,119	

TOTAL FUND BALANCES				1,122,204	
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TOTAL LIABILITIES AND FUND BALANCES		\$		1,163,181	
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The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
STATEMENT OF CASH REVENUES AND EXPENDITURES -
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018**

Cash Revenues:	
Federal	\$ 697,312
State	951,074
Local	880,143
Service fees	1,091,567
Interest	<u>7,525</u>
Total Cash Revenues	<u>3,627,621</u>
Cash Expenditures:	
Current:	
Salaries and leave pay	1,743,744
Personal services and part time	49,252
Fringe benefits	1,337,710
Independent contracts	10,214
Travel	78,094
Space occupancy	79,465
Office administration	141,013
Medical supplies	280,486
Automotive	17,758
Other	<u>185,743</u>
Total Cash Expenditures	<u>3,923,479</u>
EXCESS (DEFICIENCY) OF CASH REVENUES OVER CASH EXPENDITURES BEFORE CARRYOVER	(295,858)
Prior year carryover	<u>458,536</u>
EXCESS OF CASH REVENUES AND CARRYOVER FUNDS OVER CASH EXPENDITURES	<u><u>\$ 162,678</u></u>

The accompanying notes are an integral part of the financial statements.

PENNYRILE DISTRICT HEALTH DEPARTMENT
STATEMENT OF CHANGES IN FUND BALANCES -
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

	Restricted - State	Restricted - Federal	Restricted - Fees	Restricted - Local	Unrestricted	Totals (Memorandum Only)
Fund Balances - beginning	\$ 59,317	\$ 39,765	\$ 5,681	\$ 410,586	\$ 902,213	\$ 1,417,562
Void check from prior year	0	0	0	0	500	500
Transfer from restricted to unrestricted	0	(22,386)	0	0	22,386	0
Transfers to carryover:						
Unrestricted	0	0	0	0	(452,506)	(452,506)
State	(6,030)	0	0	0	0	(6,030)
Sub-total	53,287	17,379	5,681	410,586	472,593	959,526
Excess of cash revenues and carryover funds over cash expenditures	4,624	15	14,513	0	143,526	162,678
Fund Balances - ending	<u>\$ 57,911</u>	<u>\$ 17,394</u>	<u>\$ 20,194</u>	<u>\$ 410,586</u>	<u>\$ 616,119</u>	<u>\$ 1,122,204</u>

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF CASH REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018**

	Budget	Actual	Actual Over (Under) Budget
Cash Revenues:			
Federal	\$ 633,504	\$ 697,312	\$ 63,808
State	1,029,264	951,074	(78,190)
Local	855,483	880,143	24,660
Service fees	1,091,358	1,091,567	209
Interest	3,000	7,525	4,525
Total Cash Revenues	<u>3,612,609</u>	<u>3,627,621</u>	<u>15,012</u>
Cash Expenditures:			
Current:			
Salaries and leave pay	1,725,037	1,743,744	18,707
Personal services and part time	65,249	49,252	(15,997)
Fringe benefits	1,386,762	1,337,710	(49,052)
Independent contracts	39,950	10,214	(29,736)
Travel	59,664	78,094	18,430
Space occupancy	90,830	79,465	(11,365)
Office administration	175,850	141,013	(34,837)
Medical supplies	170,350	280,486	110,136
Automotive	18,850	17,758	(1,092)
Other	297,862	185,743	(112,119)
Capital expenditures	<u>40,000</u>	<u>0</u>	<u>(40,000)</u>
Total Cash Expenditures	<u>4,070,404</u>	<u>3,923,479</u>	<u>(146,925)</u>
EXCESS (DEFICIENCY) OF CASH REVENUES OVER CASH EXPENDITURES BEFORE CARRYOVER	(457,795)	(295,858)	161,937
Prior year carryover	482,627	458,536	(24,091)
EXCESS OF CASH REVENUES AND CARRYOVER FUNDS OVER CASH EXPENDITURES	<u>24,832</u>	<u>162,678</u>	<u>137,846</u>
Fund balance before excess of cash revenues and carryover funds over cash expenditures	<u>959,526</u>	<u>959,526</u>	<u>0</u>
FUND BALANCE - ENDING	<u><u>\$ 984,358</u></u>	<u><u>\$ 1,122,204</u></u>	<u><u>\$ 137,846</u></u>

The accompanying notes are an integral part of the financial statements.

PENNYRILE DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

Note 1: Summary of Significant Accounting Policies:

A. Financial Reporting Entity

The Pennyrile District Health Department was established as a district health department in 1981 as provided by KRS 212.850. The district health department has oversight responsibility over all activities related to public health services within a five county area comprised of Caldwell, Crittenden, Livingston, Lyon, and Trigg Counties, Kentucky. The District Board of Health oversees the operations and is comprised of eleven members: the Judge-Executive from each county or his proxy, one additional member elected by each local Board of Health, and a pharmacist in compliance with KRS 212.855. 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.

B. Basis of Accounting/Measurement Focus

Measurement focus is a term used to describe “which” transactions are recorded within the financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied. The records of the Department are maintained and the budgetary process is based on the method of accounting prescribed by the Kentucky Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management. This basis of accounting is similar to the cash basis, with certain modifications. Revenue is recognized when 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. Receivables, payables, inventories, fixed assets, accrued income and expenses, and long-term liabilities, 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.

C. 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.

D. Basis of Presentation/Fund Structure

The Pennyrile District 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.

E. Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly actual results could differ from those estimates.

PENNYRILE DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

Note 1: Summary of Significant Accounting Policies (Continued):

F. Equity Classifications:

Funding restricted for specific programs in excess of those programs' allowed reimbursements or expenditures are recorded at year-end in a restricted fund balance account (federal, state, or fees). The remaining fund balance is classified as unrestricted.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Department for Public Health directs when to use restricted or unrestricted resources.

G. 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 may also be 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 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 \$369,358, which consisted of \$148,647 of vacation leave, \$220,711 of sick leave, and \$0 of compensatory time.

H. Indirect Cost Allocation:

The Department uses an indirect cost allocation plan as approved by the Commonwealth of Kentucky, Cabinet for Health and Family Services, Department for Public Health, and is prepared in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Within the local health department, there are two separate and distinct areas of responsibility. These responsibility areas are clinic and environmental services which benefit more than one program. These charges are accumulated in the General Clinic or General Environmental administration programs. These accumulated costs are then reallocated to the respective clinical and environmental programs based on direct salary and fringe benefits costs.

Costs that are not directly related to a specific program or to the clinical 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.

PENNYRILE DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

Note 1: Summary of Significant Accounting Policies (Continued):

I. Subsequent Events

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through October 22, 2018, the date financial statements were available to be issued.

Note 2: Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Department's deposits may not be returned or the Department will not be able to recover collateral securities in the possession of an outside party. The Department's internal control policies state that all bank deposits will be secured by Federal Deposit Insurance Corporation (FDIC) insurance or by safekeeping receipts. If excess cash above normal operating needs is on hand, the Department discusses the feasibility of converting some of the cash to certificates of deposit or other timed deposits in an attempt to maximize the return.

At June 30, 2018, the reported amount of the Department's deposits was \$894,795 and the bank balance was \$939,055. Of the bank balance, \$250,000 was covered by federal depository insurance and the remainder was collateralized by securities held by the pledging financial institution's agent in the Department's name.

In November, 2015, the Department placed \$250,000 in a single premium deferred annuity with Woodmen of the World Life Insurance Society. The annuity had a 1.9% annual effective interest rate for the first year and a minimum guaranteed rate of 1.0% for the next five years, which is added to the value of the annuity on a monthly basis. The rate at 6/30/18 was 2.60%. If funds are withdrawn during the first six years, a surrender charge applies, beginning with 7% in the first and second years, 6% in the third year, 5% in the fourth year, 4% in the fifth year, and 3% in the sixth year. Woodmen of the World Life Insurance Society is self-insured and deposits are not covered by FDIC.

Note 3: Retirement Plan and Other Post Employment Benefits (OPEB) Plan:

All full time employees of the Pennyriple District Health Department (employees working 100 hours or more per month) are required to participate in the Kentucky Employees Retirement System (KERS), a cost sharing, defined benefit, multiple-employer Public Employee Retirement System (PERS) administered by the Kentucky Retirement System, an agency of the Commonwealth of Kentucky. Under the provisions of the Kentucky Revised Statute ("KRS") Section 61.645, the Board of Trustees of the Kentucky Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for KERS. That report may be obtained from <http://kyret.ky.gov/> or by contacting the Kentucky Retirement Systems, Perimeter Park West, 1260 Louisville Road, Frankfort, Kentucky 40601.

PENNYRILE DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2018

Note 3: Retirement Plan and OPEB Plan (Continued):

Benefits provided - KERS provides retirement, health insurance, death and disability benefits to Plan employees and beneficiaries. Employees are vested in the plan after five years' service. For retirement purposes, employees are grouped into three tiers, based on hire date:

Tier 1	Participation date	Before September 1, 2008
	Unreduced retirement	27 years service or 65 years old
	Reduced retirement	At least 5 years service and 55 years old At least 25 years service and any age
Tier 2	Participation date	September 1, 2008 - December 31, 2013
	Unreduced retirement	At least 5 years service and 65 years old Or age 57+ and sum of service years plus age equal 87
	Reduced retirement	At least 10 years service and 60 years old
Tier 3	Participation date	After December 31, 2013
	Unreduced retirement	At least 5 years service and 65 years old Or age 57+ and sum of service years plus age equal 87
	Reduced retirement	Not available

Cost of living adjustments are provided at the discretion of the General Assembly. Retirement is based on a factor of the number of years' service and hire date multiplied by the average of the highest five years' earnings. Reduced benefits are based on factors of both of these components. Participating employees become eligible to receive the health insurance benefit after at least 180 months of service. Death benefits are provided for both death after retirement and death prior to retirement. Death benefits after retirement are \$5,000 in lump sum. Five years' service is required for death benefits prior to retirement and the employee must have suffered a duty-related death. The decedent's beneficiary will receive the higher of the normal death benefit and \$10,000 plus 25% of the decedent's monthly final rate of pay and any dependent child will receive 10% of the decedent's monthly final rate of pay up to 40% for all dependent children. Five years' service is required for nonservice-related disability benefits.

Contributions - Required contributions by the employee are based on the tier:

	<u>Required contribution</u>
Tier 1	5%
Tier 2	5% + 1% for insurance
Tier 3	5% + 1% for insurance

The employer's required contribution was 49.47%. The Department required contribution rate is made up of a portion that is attributed to the insurance fund (OPEB) and a portion attributed to the pension fund. For non-hazardous contributions, 41.06% is the rate for the pension fund and 8.41% is the rate for the insurance fund.

PENNYRILE DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

Note 3: Retirement Plan and OPEB Plan (Continued):

The Pennyrile District Health Department's total current year payroll for all of its employees amounted to \$1,792,996, of which \$1,732,900 was covered by the pension plan administered by the KERS.

The contribution required and paid to KERS for the year ended June 30, 2018, was \$943,195, which consisted of \$857,266 from the Department and \$85,929 from the employees. The portion attributed to the pension fund was \$711,529 and to the insurance fund was \$145,737. The total employer contributions required and paid for the years ended June 30, 2017 and 2016 were \$748,932 and \$669,462, respectively. House Bill 1 was enacted on June 27, 2008. One provision of the bill was to include a 1% health insurance contribution for employees who began participation on September 1, 2008 or after, and an employer-only contribution for employees who are retired and become re-employed on September 1, 2008 or after. Employee contributions under this provision were \$5,502 for the year ended June 30, 2018, \$4,029 for the year ended June 30, 2017, and \$3,389 for the year ended June 30, 2016.

The most recent actuarial valuation was performed as of June 30, 2016. Since the Pennyrile District Health Department is required to use the cash basis of accounting, these financial statements do not reflect its proportionate share of the net pension and OPEB liabilities, recognition of its proportionate share of KERS pension and OPEB expense, and all related disclosures required by generally accepted accounting principles (GASB 68 and 75). However, the Pennyrile District Health Department's proportionate share of the applicable KERS net pension liability at June 30, 2017 was \$13,346,565 and the planned pension expense for the fiscal year ended June 30, 2017 was \$1,202,606 based on the June 30, 2016 actuarial report. The Pennyrile District Health Department's proportionate share of the applicable KERS net OPEB liability at June 30, 2017 was \$2,528,050 and the planned OPEB expense for the fiscal year ended June 30, 2017 was \$250,784. Pennyrile District Health Department's portion of the applicable net pension and OPEB liabilities of the KERS, based on projected liability for current and former employees relative to total liability of the System as determined by the actuary, was .099688% at June 30, 2017.

Note 4: Contingencies:

Federal and state revenues for services are recognized as received and are based in some instances upon reimbursement reports filed by the Department for eligible services and are subject to adjustments based upon federal and state agency audits as to eligibility of recipients and the computation of reimbursable costs. The amount of such future refunds and unreimbursed disbursements, if any, is not expected to be significant.

Note 5: Risk Management:

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

PENNYRILE DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (CONCLUDED)
JUNE 30, 2018

Note 6: Operating Leases:

The Department entered into a lease agreement as lessee for a 2015 Nissan Rogue on July 15, 2015 at a rate of \$301 per month for 36 months and will end on July 14, 2018.

**PENNYRILE DISTRICT
HEALTH DEPARTMENT**

Benton, Kentucky

SUPPLEMENTAL SCHEDULES

JUNE 30, 2018

PENNYRILE DISTRICT HEALTH DEPARTMENT
SCHEDULE OF AUDIT ADJUSTMENTS
JUNE 30, 2018

There were no audit adjustments that were proposed for the year ended June 30, 2018; however the following immaterial adjustment was noted and will be posted during the fiscal year ending June 30, 2019 to adjust the balance of investments as of June 30, 2018:

	Debit	Credit
111-000	\$160.55	
480-000		\$160.55

PENNYRILE DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES BY COST CENTER -
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Cost Center:	REVENUES						Total Costs	Carryover Funds	Excess of Revenues over Expenditures
	State	Federal	Local	Service Fees	Interest	Total Revenues			
Environmental:									
Food Services	\$ 100,623	\$ 0	\$ 2,551	\$ 7,890	\$ 7,427	\$ 118,491	\$ 118,491	\$ 0	\$ 0
Public Facilities	0	0	50,413	0	0	50,413	50,413	0	0
General Sanitation	0	0	94,406	0	0	94,406	94,406	0	0
Onsite Sewage	0	0	65,216	92,169	0	157,385	157,385	0	0
Installer Training	0	0	2,872	1,200	0	4,072	4,072	0	0
Total Environmental	100,623	0	215,458	101,259	7,427	424,767	424,767	0	0
Medical:									
Preventive/Presenting Problems	0	0	0	0	0	0	0	0	0
Dental	4,070	0	0	8,744	0	12,814	5,710	0	7,104
Laboratory/Testing/Radiology	0	0	0	0	0	0	0	0	0
KWSCP Pink County Outreach	0	0	0	0	0	0	1,055	1,055	0
Zika Preparedness & Response	0	0	233	0	0	233	233	0	0
CHAT	0	1,000	10,281	0	0	11,281	11,281	0	0
PHEP Ebola Preparedness	0	0	1,566	0	0	1,566	1,566	0	0
Worksite Wellness	0	0	1,945	0	0	1,945	1,945	0	0
Regional Epi Hai Activities	0	12,000	4,176	0	0	16,176	16,176	0	0
Hands GF Services	42,980	0	0	0	0	42,980	47,407	4,427	0
Hands GF Start-Up	80,617	0	2,926	0	0	83,543	83,543	0	0
Humana Vitality	0	0	0	39,985	0	39,985	32,289	0	7,696
MCH Coordinator	0	40,010	10,038	0	0	50,048	50,048	0	0
Child Fatality Prevention	0	2,746	900	0	0	3,646	3,646	0	0
ECD School Projects	40,000	0	0	0	0	40,000	40,000	0	0
Pediatric/Adolescent	0	1,250	388,861	403,803	98	794,012	794,012	0	0
Family Planning	911	56,089	80,162	77,756	0	214,918	214,918	0	0
Maternity Services & Activity	0	0	1,490	0	0	1,490	1,490	0	0
WIC	0	242,771	42,870	0	0	285,641	285,641	0	0
MCH Nutrition & Group Activity	0	17,726	42,594	1,984	0	62,304	62,304	0	0
Tuberculosis	0	1,330	54,973	19,314	0	75,617	80,874	5,257	0
Sexually Transmitted Diseases	0	0	0	3,597	0	3,597	11,333	7,736	0
Diabetes	69,977	0	0	346	0	70,323	94,296	23,973	0
Adult Visits & Follow-up	0	0	0	76,465	0	76,465	155,359	78,894	0
Lead Poisoning Prevention	0	0	0	6,068	0	6,068	5,043	0	1,025
Breast & Cervical Cancer	0	8,177	0	8,266	0	16,443	26,690	10,247	0
Community Activities	0	0	0	780	0	780	310	0	470
Preparedness	0	34,474	0	0	0	34,474	62,173	27,699	0
Regional Epidemiologist	0	45,679	0	0	0	45,679	54,384	8,705	0
MRC Focus Group E	0	2,642	0	0	0	2,642	4,155	1,513	0
Cross Country Challenge	0	0	645	0	0	645	4,145	3,500	0
DIS State Employee	71,688	0	0	0	0	71,688	74,338	2,650	0
Special Project	0	2,858	0	0	0	2,858	2,843	0	15
Tobacco	24,498	0	5,003	0	0	29,501	28,947	0	554
Abstinence	0	6,337	0	0	0	6,337	11,013	4,676	0
Breastfeeding Peer Counseling	0	22,205	0	0	0	22,205	24,567	2,362	0
Federal Diabetes for Today	0	1,068	0	0	0	1,068	1,103	35	0
Ryan White Services	0	64,123	0	0	0	64,123	72,143	8,020	0
HANDS	17,350	0	0	188,291	0	205,641	346,499	140,858	0
Arthritis	0	4,039	0	0	0	4,039	6,606	2,567	0
Physical Activity	0	0	0	0	0	0	(552)	0	552
School Health	0	0	0	154,909	0	154,909	226,043	71,134	0
With Hands	0	0	7,589	0	0	7,589	5,301	0	2,288
Hands State TA	54,785	0	8,433	0	0	63,218	75,983	12,765	0
EPSDT Verbal Notification	0	0	0	0	0	0	4,020	4,020	0
Medicaid Match	0	0	0	0	0	0	31,947	31,947	0
Total Medical	406,876	566,524	664,685	990,308	98	2,628,491	3,062,827	454,040	19,704
Administrative:									
Minor Restricted Receipts	0	0	0	0	0	0	4,496	4,496	0
Allocable Leave Time & Fringes	443,575	130,788	0	0	0	574,363	431,389	0	142,974
Total Administrative	443,575	130,788	0	0	0	574,363	435,885	4,496	142,974
Indirect Cost Allocation - Space	0	0	0	0	0	0	0	0	0
Indirect Cost Allocation - Admin	0	0	0	0	0	0	0	0	0
Indirect Cost Allocation - Clinic	0	0	0	0	0	0	0	0	0
Indirect Cost Allocation - Env	0	0	0	0	0	0	0	0	0
Total Indirect Cost Allocation	0	0	0	0	0	0	0	0	0
GRAND TOTALS	\$ 951,074	\$ 697,312	\$ 880,143	\$ 1,091,567	\$ 7,525	\$ 3,627,621	\$ 3,923,479	\$ 458,536	\$ 162,678

The accompanying notes are an integral part of the financial statements.

PENNYRILE DISTRICT HEALTH DEPARTMENT
STATEMENT OF DIRECT COSTS BY COST CENTER -
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

DIRECT COSTS

Cost Center:	Salaries	Part-Time	Fringes	Contracts	Travel	Occupancy	Admin	Supplies	Auto	Other	Capital	Total Direct
Environmental:												
Food Services	\$ 41,619	\$ 0	\$ 17,161	\$ 0	\$ 3,370	\$ 0	\$ 0	\$ 0	\$ 0	\$ 126	\$ 0	\$ 62,276
Public Facilities	17,437	0	7,188	0	1,383	0	26	0	0	237	0	26,271
General Sanitation	33,267	0	13,717	0	2,136	0	46	0	0	102	0	49,268
Onsite Sewage	53,667	0	22,131	0	8,772	0	0	0	0	620	0	85,190
Installer Training	1,447	0	595	0	37	0	0	0	0	24	0	2,103
Total Environmental	147,437	0	60,792	0	15,698	0	72	0	0	1,109	0	225,108
Medical:												
Preventive/Presenting Problems	385,469	6,540	181,275	1,566	3,543	0	0	251,406	31	0	0	829,830
Dental	615	0	288	0	91	0	0	0	0	0	0	994
Laboratory/Testing/Radiology	19,547	455	9,204	6,446	0	0	0	0	0	0	0	35,652
KWSCP Pink County Outreach	304	0	162	0	114	0	233	0	0	98	0	911
Zika Preparedness & Response	0	0	0	0	0	0	233	0	0	0	0	233
CHAT	2,070	0	1,091	0	548	0	0	0	321	1,410	0	5,440
PHEP Ebola Preparedness	491	0	261	0	351	0	233	0	0	0	0	1,336
Worksite Wellness	775	0	407	0	197	0	0	0	0	0	0	1,379
Regional Epi Hai Activities	7,519	0	3,976	0	636	0	0	0	0	0	0	12,131
Hands GF Services	17,086	4,431	9,442	0	0	0	287	0	3,931	0	0	35,177
Hands GF Start-Up	40,970	0	21,669	0	0	0	0	0	0	0	0	62,639
Humana Vitality	14,015	0	7,413	0	1,052	0	9	2,698	0	0	0	25,187
MCH Coordinator	13,782	0	7,286	0	2,460	0	2,886	0	0	13,089	0	39,503
Child Fatality Prevention	1,560	0	821	0	26	0	0	0	0	0	0	2,407
ECD School Projects	0	0	0	0	0	0	0	0	0	40,000	0	40,000
Pediatric/Adolescent	8,472	75	4,488	0	3,693	0	1,970	3,968	0	0	0	22,666
Family Planning	2,790	1,556	1,622	60	669	0	0	14,626	0	68	0	21,391
Maternity Services & Activity	0	0	0	0	0	0	0	263	0	0	0	263
WIC	11,519	0	6,095	0	2,008	0	0	3,000	0	2,907	0	25,529
MCH Nutrition & Group Act	26,752	0	14,149	0	785	0	233	0	0	816	0	42,735
Tuberculosis	2,260	31	1,201	0	360	0	0	0	0	0	0	3,852
Sexually Transmitted Diseases	413	0	216	0	327	0	0	0	0	4	0	960
Diabetes	40,029	0	21,166	0	1,735	0	233	0	1,606	7,995	0	72,764
Adult Visits & Follow-up	1,430	0	757	0	0	0	0	0	0	0	0	2,187
Lead Poisoning Prevention	2,443	0	1,291	0	134	0	0	0	0	0	0	3,868
Breast & Cervical Cancer	682	0	361	2,142	231	0	0	0	0	0	0	3,416
Community Activities	154	0	81	0	0	0	0	0	0	0	0	235
Preparedness	28,216	0	14,925	0	1,320	0	2,893	0	31	494	0	47,879
Regional Epidemiologist	25,925	0	13,708	0	884	0	754	0	0	0	0	41,271
MRC Focus Group E	1,797	0	948	0	363	0	0	0	0	0	0	3,108
Cross Country Challenge	1,318	0	695	0	107	0	0	0	0	1,100	0	3,220
DIS State Employee	32,259	0	17,061	0	6,901	0	480	0	0	21	0	56,722
Special Project	1,260	0	667	0	73	0	250	0	0	0	0	2,250
Tobacco	9,142	0	4,834	0	1,058	0	460	0	0	8,543	0	24,037
Abstinence	2,052	0	1,082	0	152	0	433	0	0	5,820	0	9,539
Breastfeeding Peer Counseling	1,891	9,276	1,851	0	1,425	0	781	0	0	240	0	15,464
Federal Diabetes for Today	0	0	0	0	368	0	0	0	0	430	0	798
Ryan White Services	31,552	0	16,684	0	3,414	0	675	0	0	2,539	0	54,864
HANDS	154,481	6,854	82,324	0	4,221	0	5,028	0	3,661	1,252	0	257,821
Arthritis	2,171	0	1,146	0	177	0	0	0	0	1,990	0	5,484
Physical Activity	29	0	19	0	0	0	0	0	0	(616)	0	(568)
School Health	109,691	0	58,013	0	342	0	1,752	4,525	0	104	0	174,427
With Hands	0	0	0	0	0	0	0	0	0	5,301	0	5,301
Hands State TA	27,309	0	14,447	0	9,933	0	1,746	0	6,996	1,078	0	61,509
EPSDT Verbal Notification	1,992	0	1,055	0	37	0	0	0	0	0	0	3,084
Medicaid Match	0	0	0	0	0	0	0	0	0	31,947	0	31,947
Total Medical	1,032,232	29,218	524,181	10,214	49,735	0	21,569	280,486	16,577	126,630	0	2,090,842
Administrative:												
Minor Restricted Receipts	0	0	0	0	0	0	(56)	0	0	4,552	0	4,496
Allocable Leave Time & Fringes	0	0	431,389	0	0	0	0	0	0	0	0	431,389
Total Administrative	0	0	431,389	0	0	0	(56)	0	0	4,552	0	435,885
Indirect Cost Allocation - Space	0	11,443	1,048	0	(59)	79,465	0	0	0	(12,991)	0	78,906
Indirect Cost Allocation - Admin	212,032	7,087	133,414	0	5,146	0	109,941	0	717	66,049	0	534,386
Indirect Cost Allocation - Clinic	265,522	1,504	132,721	0	6,931	0	9,484	0	464	258	0	416,884
Indirect Cost Allocation - Env	86,521	0	54,165	0	643	0	3	0	0	136	0	141,468
Total Indirect Cost Allocation	564,075	20,034	321,348	0	12,661	79,465	119,428	0	1,181	53,452	0	1,171,644
GRAND TOTALS	\$ 1,743,744	\$ 49,252	\$ 1,337,710	\$ 10,214	\$ 78,094	\$ 79,465	\$ 141,013	\$ 280,486	\$ 17,758	\$ 185,743	\$ 0	\$ 3,923,479

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
STATEMENT OF INDIRECT COSTS BY COST CENTER -
REGULATORY BASIS**

FOR THE YEAR ENDED JUNE 30, 2018

Cost Center:	INDIRECT COSTS					Total
	Departmental	Environmental	Clinic	Space	Allocation	Indirect Costs
Environmental:						
Food Services	\$ 15,267	\$ 39,934	\$ 0	\$ 1,014	\$ 0	\$ 56,215
Public Facilities	6,397	16,731	0	1,014	0	24,142
General Sanitation	12,205	31,919	0	1,014	0	45,138
Onsite Sewage	19,687	51,494	0	1,014	0	72,195
Installer Training	529	1,390	0	50	0	1,969
Total Environmental	<u>54,085</u>	<u>141,468</u>	<u>0</u>	<u>4,106</u>	<u>0</u>	<u>199,659</u>
Medical:						
Preventive/Presenting Problems	164,404	0	396,607	22,313	(1,413,154)	(829,830)
Dental	256	0	0	2,840	1,620	4,716
Laboratory/Testing/Radiology	8,406	0	20,277	1,623	(65,958)	(35,652)
KWSCP Pink County Outreach	144	0	0	0	0	144
Zika Preparedness & Response	0	0	0	0	0	0
CHAT	973	0	0	4,868	0	5,841
PHEP Ebola Preparedness	230	0	0	0	0	230
Worksite Wellness	363	0	0	203	0	566
Regional Epi Hai Activities	3,538	0	0	507	0	4,045
Hands GF Services	10,506	0	0	1,724	0	12,230
Hands GF Start-Up	19,281	0	0	1,623	0	20,904
Humana Vitality	6,595	0	0	507	0	7,102
MCH Coordinator	6,488	0	0	4,057	0	10,545
Child Fatality Prevention	732	0	0	507	0	1,239
ECD School Projects	0	0	0	0	0	0
Pediatric/Adolescent	4,029	0	0	1,014	766,303	771,346
Family Planning	2,180	0	0	507	190,840	193,527
Maternity Services & Activity	0	0	0	0	1,227	1,227
WIC	5,419	0	0	2,029	252,664	260,112
MCH Nutrition & Group Activity	12,590	0	0	2,029	4,950	19,569
Tuberculosis	1,079	0	0	203	75,740	77,022
Sexually Transmitted Diseases	192	0	0	0	10,181	10,373
Diabetes	18,837	0	0	2,079	616	21,532
Adult Visits & Follow-up	673	0	0	507	151,992	153,172
Lead Poisoning Prevention	1,149	0	0	0	26	1,175
Breast & Cervical Cancer	321	0	0	0	22,953	23,274
Community Activities	75	0	0	0	0	75
Preparedness	13,280	0	0	1,014	0	14,294
Regional Epidemiologist	12,200	0	0	913	0	13,113
MRC Focus Group E	844	0	0	203	0	1,047
Cross Country Challenge	620	0	0	305	0	925
DIS State Employee	15,182	0	0	2,434	0	17,616
Special Project	593	0	0	0	0	593
Tobacco	4,302	0	0	608	0	4,910
Abstinence	967	0	0	507	0	1,474
Breastfeeding Peer Counseling	6,060	0	0	3,043	0	9,103
Federal Diabetes for Today	0	0	0	305	0	305
Ryan White Services	14,845	0	0	2,434	0	17,279
HANDS	76,508	0	0	12,170	0	88,678
Arthritis	1,020	0	0	102	0	1,122
Physical Activity	16	0	0	0	0	16
School Health	51,616	0	0	0	0	51,616
With Hands	0	0	0	0	0	0
Hands State TA	12,852	0	0	1,622	0	14,474
EPSDT Verbal Notification	936	0	0	0	0	936
Medicaid Match	0	0	0	0	0	0
Total Medical	<u>480,301</u>	<u>0</u>	<u>416,884</u>	<u>74,800</u>	<u>0</u>	<u>971,985</u>
Administrative:						
Minor Restricted Receipts	0	0	0	0	0	0
Allocable Leave Time & Fringes	0	0	0	0	0	0
Total Administrative	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Indirect Cost Allocation - Space	0	0	0	(78,906)	0	(78,906)
Indirect Cost Allocation - Departmental Admin	(534,386)	0	0	0	0	(534,386)
Indirect Cost Allocation - Clinic	0	0	(416,884)	0	0	(416,884)
Indirect Cost Allocation - Environmental	0	(141,468)	0	0	0	(141,468)
Total Indirect Cost Allocation	<u>(534,386)</u>	<u>(141,468)</u>	<u>(416,884)</u>	<u>(78,906)</u>	<u>0</u>	<u>(1,171,644)</u>
GRAND TOTALS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements.

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

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Environmental	\$ 37,985	\$ 63,305	\$ 25,320
Public Health Block Grant	37,319	37,318	(1)
Local:			
Tax Appropriations	0	2,301	2,301
County Appropriations	66,653	0	(66,653)
City Appropriations	11,200	0	(11,200)
Donations	0	250	250
Service Fees:			
Other	0	7,890	7,890
Interest	0	7,427	7,427
	153,157	118,491	(34,666)
Expenditures:			
Direct:			
Salaries and Leave Pay	45,338	41,619	(3,719)
Fringe Benefits	24,893	17,161	(7,732)
Travel	3,000	3,370	370
Office Administration	50	0	(50)
Other	300	126	(174)
Total Direct	73,581	62,276	(11,305)
Indirect:			
Share of Department Administration	26,083	15,267	(10,816)
Share of Environmental Administration	52,058	39,934	(12,124)
Share of Space Occupancy	1,435	1,014	(421)
Total Indirect	79,576	56,215	(23,361)
Total Expenditures	153,157	118,491	(34,666)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

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

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 0	\$ 50,413	\$ 50,413
County Appropriations	67,732	0	(67,732)
Total Revenues	67,732	50,413	(17,319)
Expenditures:			
Direct:			
Salaries and Leave Pay	19,786	17,437	(2,349)
Fringe Benefits	10,863	7,188	(3,675)
Travel	1,250	1,383	133
Office Administration	100	26	(74)
Other	200	237	37
Total Direct	32,199	26,271	(5,928)
Indirect:			
Share of Department Administration	11,383	6,397	(4,986)
Share of Environmental Administration	22,719	16,731	(5,988)
Share of Space Occupancy	1,432	1,014	(418)
Total Indirect	35,534	24,142	(11,392)
Total Expenditures	67,733	50,413	(17,320)
Excess (Deficiency) of Revenues Over Expenditures	\$ (1)	\$ 0	\$ 1

The accompanying notes are an integral part of the financial statements.

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

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Environmental	\$ 14,317	\$ 0	\$ (14,317)
Local:			
Tax Appropriations	4,951	94,406	89,455
County Appropriations	88,365	0	(88,365)
Total Revenues	107,633	94,406	(13,227)
Expenditures:			
Direct:			
Salaries and Leave Pay	31,566	33,267	1,701
Fringe Benefits	17,331	13,717	(3,614)
Travel	2,750	2,136	(614)
Office Administration	50	46	(4)
Other	100	102	2
Total Direct	51,797	49,268	(2,529)
Indirect:			
Share of Department Administration	18,160	12,205	(5,955)
Share of Environmental Administration	36,244	31,919	(4,325)
Share of Space Occupancy	1,432	1,014	(418)
Total Indirect	55,836	45,138	(10,698)
Total Expenditures	107,633	94,406	(13,227)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

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

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 50,714	\$ 65,216	\$ 14,502
Service Fees:			
Self Pay Other	105,000	92,169	(12,831)
Total Revenues	155,714	157,385	1,671
Expenditures:			
Direct:			
Salaries and Leave Pay	45,387	53,667	8,280
Fringe Benefits	24,920	22,131	(2,789)
Travel	5,500	8,772	3,272
Other	250	620	370
Total Direct	76,057	85,190	9,133
Indirect:			
Share of Department Administration	26,111	19,687	(6,424)
Share of Environmental Administration	52,114	51,494	(620)
Share of Space Occupancy	1,432	1,014	(418)
Total Indirect	79,657	72,195	(7,462)
Total Expenditures	155,714	157,385	1,671
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
INSTALLER TRAINING
FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 83	\$ 2,872	\$ 2,789
Service Fees:			
Self Pay Other	1,200	1,200	0
Total Revenues	1,283	4,072	2,789
Expenditures:			
Direct:			
Salaries and Leave Pay	347	1,447	1,100
Fringe Benefits	191	595	404
Travel	50	37	(13)
Other	25	24	(1)
Total Direct	613	2,103	1,490
Indirect:			
Share of Department Administration	200	529	329
Share of Environmental Administration	398	1,390	992
Share of Space Occupancy	72	50	(22)
Total Indirect	670	1,969	1,299
Total Expenditures	1,283	4,072	2,789
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
PREVENTIVE/PRESENTING PROBLEMS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	353,761	385,469	31,708
Personal Services and Part-Time	14,081	6,540	(7,541)
Fringe Benefits	195,635	181,275	(14,360)
Independent Contracts	800	1,566	766
Travel	3,500	3,543	43
Medical Supplies	137,250	251,406	114,156
Automotive	0	31	31
Other	1,000	0	(1,000)
Total Direct	<u>706,027</u>	<u>829,830</u>	<u>123,803</u>
Indirect:			
Share of Department Administration	211,621	164,404	(47,217)
Share of Space Occupancy	31,513	22,313	(9,200)
Share of Clinic Clerical	347,604	396,607	49,003
Share of Preventive Medical	0	(1,012,939)	(1,012,939)
Share of Preventive Counseling	0	(4,950)	(4,950)
Share of Problem Medical	(1,296,765)	(318,699)	978,066
Share of Problem Counseling	0	(76,535)	(76,535)
Share of Breastfeeding Counseling	0	(31)	(31)
Total Indirect	<u>(706,027)</u>	<u>(829,830)</u>	<u>(123,803)</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
DENTAL
FOR THE YEAR ENDED JUNE 30, 2018**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 4,216	\$ 4,070	\$ (146)
Local:			
Tax Appropriations	11,617	0	(11,617)
Service Fees:			
Title XIX	15,371	8,577	(6,794)
Self Pay Other	0	167	167
Total Revenues	31,204	12,814	(18,390)
Expenditures:			
Direct:			
Salaries and Leave Pay	942	615	(327)
Fringe Benefits	517	288	(229)
Travel	0	91	91
Total Direct	1,459	994	(465)
Indirect:			
Share of Department Administration	542	256	(286)
Share of Space Occupancy	4,011	2,840	(1,171)
Share of Problem Medical	25,146	1,586	(23,560)
Share of Lab Services	46	34	(12)
Total Indirect	29,745	4,716	(25,029)
Total Expenditures	31,204	5,710	(25,494)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 7,104	\$ 7,104

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
LABORATORY TESTING/RADIOLOGY
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	22,869	19,547	(3,322)
Personal Services and Part-Time	1,000	455	(545)
Fringe Benefits	12,656	9,204	(3,452)
Independent Contracts	12,900	6,446	(6,454)
Total Direct	<u>49,425</u>	<u>35,652</u>	<u>(13,773)</u>
Indirect:			
Share of Department Administration	13,732	8,406	(5,326)
Share of Space Occupancy	2,292	1,623	(669)
Share of Clinic Clerical	22,556	20,277	(2,279)
Share of Lab Services	(88,004)	(65,958)	22,046
Total Indirect	<u>(49,424)</u>	<u>(35,652)</u>	<u>13,772</u>
Total Expenditures	<u>1</u>	<u>0</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1)</u>	<u>\$ 0</u>	<u>\$ 1</u>

The accompanying notes are an integral part of the financial statements.

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

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	0	304	304
Fringe Benefits	0	162	162
Travel	0	114	114
Office Administration	0	233	233
Other	0	98	98
Total Direct	0	911	911
Indirect:			
Share of Department Administration	0	144	144
Total Indirect	0	144	144
Total Expenditures	0	1,055	1,055
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	0	(1,055)	(1,055)
Prior year carryover	0	1,055	1,055
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
ZIKA PREPAREDNESS AND RESPONSE
FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 0	\$ 233	\$ 233
Total Revenues	0	233	233
Expenditures:			
Direct:			
Office Administration	0	233	233
Total Direct	0	233	233
Total Expenditures	0	233	233
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
CHAT
FOR THE YEAR ENDED JUNE 30, 2018**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Preventive Block Grant	\$ 0	\$ 1,000	\$ 1,000
Local:			
Tax Appropriations	44,399	10,281	(34,118)
Total Revenues	44,399	11,281	(33,118)
Expenditures:			
Direct:			
Salaries and Leave Pay	15,545	2,070	(13,475)
Fringe Benefits	8,535	1,091	(7,444)
Travel	1,000	548	(452)
Automotive	500	321	(179)
Other	3,000	1,410	(1,590)
Total Direct	28,580	5,440	(23,140)
Indirect:			
Share of Department Administration	8,943	973	(7,970)
Share of Space Occupancy	6,876	4,868	(2,008)
Total Indirect	15,819	5,841	(9,978)
Total Expenditures	44,399	11,281	(33,118)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
PHEP EBOLA PREPAREDNESS
FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 0	\$ 1,566	\$ 1,566
Total Revenues	0	1,566	1,566
Expenditures:			
Direct:			
Salaries and Leave Pay	0	491	491
Fringe Benefits	0	261	261
Travel	0	351	351
Office Administration	0	233	233
Total Direct	0	1,336	1,336
Indirect:			
Share of Department Administration	0	230	230
Total Indirect	0	230	230
Total Expenditures	0	1,566	1,566
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
WORKSITE WELLNESS
FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 13,223	\$ 1,945	\$ (11,278)
Total Revenues	13,223	1,945	(11,278)
Expenditures:			
Direct:			
Salaries and Leave Pay	4,678	775	(3,903)
Fringe Benefits	2,568	407	(2,161)
Travel	500	197	(303)
Office Administration	1,000	0	(1,000)
Other	1,500	0	(1,500)
Total Direct	10,246	1,379	(8,867)
Indirect:			
Share of Department Administration	2,691	363	(2,328)
Share of Space Occupancy	286	203	(83)
Total Indirect	2,977	566	(2,411)
Total Expenditures	13,223	1,945	(11,278)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
REGIONAL EPI HAI ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 12,000	\$ 12,000	\$ 0
Local:			
Tax Appropriations	1,309	4,176	2,867
Total Revenues	13,309	16,176	2,867
Expenditures:			
Direct:			
Salaries and Leave Pay	5,222	7,519	2,297
Fringe Benefits	2,867	3,976	1,109
Travel	500	636	136
Office Administration	1,000	0	(1,000)
Total Direct	9,589	12,131	2,542
Indirect:			
Share of Department Administration	3,004	3,538	534
Share of Space Occupancy	716	507	(209)
Total Indirect	3,720	4,045	325
Total Expenditures	13,309	16,176	2,867
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

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

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 53,060	\$ 42,980	\$ (10,080)
Local:			
Tax Appropriations	4,403	0	(4,403)
Total Revenues	57,463	42,980	(14,483)
Expenditures:			
Direct:			
Salaries and Leave Pay	23,944	17,086	(6,858)
Personal Services and Part-Time	1,500	4,431	2,931
Fringe Benefits	13,296	9,442	(3,854)
Office Administration	650	287	(363)
Automotive	1,000	3,931	2,931
Total Direct	40,390	35,177	(5,213)
Indirect:			
Share of Department Administration	14,638	10,506	(4,132)
Share of Space Occupancy	2,435	1,724	(711)
Total Indirect	17,073	12,230	(4,843)
Total Expenditures	57,463	47,407	(10,056)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	0	(4,427)	(4,427)
Prior year carryover	0	4,427	4,427
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
HANDS GF START-UP
FOR THE YEAR ENDED JUNE 30, 2018**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 80,617	\$ 80,617	\$ 0
Local:			
Tax Appropriations	7,159	2,926	(4,233)
Total Revenues	87,776	83,543	(4,233)
Expenditures:			
Direct:			
Salaries and Leave Pay	39,033	40,970	1,937
Fringe Benefits	21,431	21,669	238
Travel	2,014	0	(2,014)
Automotive	550	0	(550)
Total Direct	63,028	62,639	(389)
Indirect:			
Share of Department Administration	22,456	19,281	(3,175)
Share of Space Occupancy	2,292	1,623	(669)
Total Indirect	24,748	20,904	(3,844)
Total Expenditures	87,776	83,543	(4,233)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

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

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 4,663	\$ 0	\$ (4,663)
Service Fees:			
Insurance	22,000	39,985	17,985
Total Revenues	26,663	39,985	13,322
Expenditures:			
Direct:			
Salaries and Leave Pay	9,272	14,015	4,743
Fringe Benefits	5,091	7,413	2,322
Travel	750	1,052	302
Office Administration	0	9	9
Medical Supplies	5,500	2,698	(2,802)
Total Direct	20,613	25,187	4,574
Indirect:			
Share of Department Administration	5,334	6,595	1,261
Share of Space Occupancy	716	507	(209)
Total Indirect	6,050	7,102	1,052
Total Expenditures	26,663	32,289	5,626
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 7,696	\$ 7,696

The accompanying notes are an integral part of the financial statements.

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

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Title V	\$ 62,278	\$ 40,010	\$ (22,268)
Local:			
Tax Appropriations	8,409	10,038	1,629
Total Revenues	70,687	50,048	(20,639)
Expenditures:			
Direct:			
Salaries and Leave Pay	26,584	13,782	(12,802)
Personal Services and Part-Time	20	0	(20)
Fringe Benefits	14,598	7,286	(7,312)
Travel	1,250	2,460	1,210
Office Administration	200	2,886	2,686
Other	7,000	13,089	6,089
Total Direct	49,652	39,503	(10,149)
Indirect:			
Share of Department Administration	15,305	6,488	(8,817)
Share of Space Occupancy	5,730	4,057	(1,673)
Total Indirect	21,035	10,545	(10,490)
Total Expenditures	70,687	50,048	(20,639)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
CHILD FATALITY PREVENTION
FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Title V	\$ 5,000	\$ 2,746	\$ (2,254)
Local:			
Tax Appropriations	3,215	900	(2,315)
Total Revenues	8,215	3,646	(4,569)
Expenditures:			
Direct:			
Salaries and Leave Pay	3,224	1,560	(1,664)
Fringe Benefits	1,770	821	(949)
Travel	150	26	(124)
Other	500	0	(500)
Total Direct	5,644	2,407	(3,237)
Indirect:			
Share of Department Administration	1,855	732	(1,123)
Share of Space Occupancy	716	507	(209)
Total Indirect	2,571	1,239	(1,332)
Total Expenditures	8,215	3,646	(4,569)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
ECD SCHOOL PROJECTS
FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 40,000	\$ 40,000	\$ 0
Total Revenues	40,000	40,000	0
Expenditures:			
Direct:			
Other	40,000	40,000	0
Total Direct	40,000	40,000	0
Total Expenditures	40,000	40,000	0
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

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

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 1,250	\$ 1,250	\$ 0
Local:			
Tax Appropriations	155,257	377,000	221,743
County Appropriations	0	11,861	11,861
Service Fees:			
Title XVIII	1,000	0	(1,000)
Title XIX	383,017	241,628	(141,389)
Self Pay Other	6,500	4,842	(1,658)
Insurance	82,500	157,033	74,533
Other	0	300	300
Interest	3,000	98	(2,902)
Total Revenues	632,524	794,012	161,488
Expenditures:			
Direct:			
Salaries and Leave Pay	8,570	8,472	(98)
Personal Services and Part-Time	0	75	75
Fringe Benefits	4,705	4,488	(217)
Travel	1,250	3,693	2,443
Office Administration	0	1,970	1,970
Medical Supplies	500	3,968	3,468
Other	250	0	(250)
Total Direct	15,275	22,666	7,391
Indirect:			
Share of Department Administration	4,930	4,029	(901)
Share of Space Occupancy	1,432	1,014	(418)
Share of Preventive Medical	0	742,066	742,066
Share of Problem Medical	603,370	16,265	(587,105)
Share of Lab Services	7,517	7,972	455
Total Indirect	617,249	771,346	154,097
Total Expenditures	632,524	794,012	161,488
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
FAMILY PLANNING
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Title X	\$ 40,000	\$ 56,089	\$ 16,089
State:			
State Restricted	2,505	911	(1,594)
Local:			
Tax Appropriations	105,680	0	(105,680)
County Appropriations	0	80,162	80,162
Service Fees:			
Title XVIII	0	112	112
Title XIX	97,888	55,112	(42,776)
Self Pay Co-insurance & deductible	0	80	80
Self Pay Other	2,000	1,620	(380)
Insurance	15,000	20,832	5,832
Total Revenues	<u>263,073</u>	<u>214,918</u>	<u>(48,155)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	3,481	2,790	(691)
Personal Services and Part-Time	5,625	1,556	(4,069)
Fringe Benefits	2,472	1,622	(850)
Independent Contracts	2,075	60	(2,015)
Travel	1,000	669	(331)
Medical Supplies	22,600	14,626	(7,974)
Other	250	68	(182)
Total Direct	<u>37,503</u>	<u>21,391</u>	<u>(16,112)</u>
Indirect:			
Share of Department Administration	5,239	2,180	(3,059)
Share of Space Occupancy	716	507	(209)
Share of Preventive Medical	0	102,752	102,752
Share of Problem Medical	198,928	70,743	(128,185)
Share of Lab Services	20,687	17,345	(3,342)
Total Indirect	<u>225,570</u>	<u>193,527</u>	<u>(32,043)</u>
Total Expenditures	<u>263,073</u>	<u>214,918</u>	<u>(48,155)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements.

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

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 11,000	\$ 0	\$ (11,000)
County Appropriations	0	1,490	1,490
Total Revenues	11,000	1,490	(9,510)
Expenditures:			
Direct:			
Independent Contracts	10,250	0	(10,250)
Medical Supplies	750	263	(487)
Total Direct	11,000	263	(10,737)
Indirect:			
Share of Problem Medical	0	1,210	1,210
Share of Lab Services	0	17	17
Total Indirect	0	1,227	1,227
Total Expenditures	11,000	1,490	(9,510)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
WIC**

FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 230,789	\$ 242,771	\$ 11,982
Local:			
Tax Appropriations	72,454	0	(72,454)
County Appropriations	0	42,870	42,870
Total Revenues	303,243	285,641	(17,602)
Expenditures:			
Direct:			
Salaries and Leave Pay	6,899	11,519	4,620
Fringe Benefits	3,788	6,095	2,307
Travel	500	2,008	1,508
Office Administration	2,000	0	(2,000)
Medical Supplies	0	3,000	3,000
Other	0	2,907	2,907
Total Direct	13,187	25,529	12,342
Indirect:			
Share of Department Administration	3,969	5,419	1,450
Share of Space Occupancy	2,865	2,029	(836)
Share of Problem Medical	250,089	152,120	(97,969)
Share of Problem Counseling	0	76,535	76,535
Share of Breastfeeding Counseling	0	31	31
Share of Lab Services	33,133	23,978	(9,155)
Total Indirect	290,056	260,112	(29,944)
Total Expenditures	303,243	285,641	(17,602)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
MCH NUTRITION & GROUP ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Title V	\$ 14,753	\$ 17,726	\$ 2,973
Local:			
Tax Appropriations	53,462	0	(53,462)
County Appropriations	0	42,594	42,594
Service Fees:			
Title XIX	0	1,306	1,306
Self Pay Other	0	133	133
Insurance	0	545	545
Total Revenues	<u>68,215</u>	<u>62,304</u>	<u>(5,911)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	29,562	26,752	(2,810)
Fringe Benefits	16,231	14,149	(2,082)
Travel	1,250	785	(465)
Office Administration	300	233	(67)
Other	1,000	816	(184)
Total Direct	<u>48,343</u>	<u>42,735</u>	<u>(5,608)</u>
Indirect:			
Share of Department Administration	17,007	12,590	(4,417)
Share of Space Occupancy	2,865	2,029	(836)
Share of Preventive Counseling	0	4,950	4,950
Total Indirect	<u>19,872</u>	<u>19,569</u>	<u>(303)</u>
Total Expenditures	<u>68,215</u>	<u>62,304</u>	<u>(5,911)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
TUBERCULOSIS**

FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 50	\$ 1,330	\$ 1,280
Local:			
Tax Appropriations	69,535	0	(69,535)
County Appropriations	0	43,773	43,773
City Appropriations	0	11,200	11,200
Service Fees:			
Federal	0	115	115
Title XIX	7,921	10,129	2,208
Self Pay Other	1,500	3,568	2,068
Insurance	3,000	5,502	2,502
Total Revenues	82,006	75,617	(6,389)
Expenditures:			
Direct:			
Salaries and Leave Pay	954	2,260	1,306
Personal Services and Part-Time	0	31	31
Fringe Benefits	524	1,201	677
Travel	250	360	110
Medical Supplies	3,500	0	(3,500)
Automotive	250	0	(250)
Total Direct	5,478	3,852	(1,626)
Indirect:			
Share of Department Administration	549	1,079	530
Share of Space Occupancy	286	203	(83)
Share of Preventive Medical	0	10,311	10,311
Share of Problem Medical	66,606	53,037	(13,569)
Share of Lab Services	15,073	12,392	(2,681)
Total Indirect	82,514	77,022	(5,492)
Total Expenditures	87,992	80,874	(7,118)
Excess (Deficiency) of Revenues			
Over Expenditures before Carryover Funds	(5,986)	(5,257)	729
Prior year carryover	5,986	5,257	(729)
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

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

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Service Fees:			
Title XIX	\$ 12,877	\$ 2,937	\$ (9,940)
Self Pay Other	750	432	(318)
Insurance	<u>1,500</u>	<u>228</u>	<u>(1,272)</u>
Total Revenues	<u>15,127</u>	<u>3,597</u>	<u>(11,530)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	0	413	413
Fringe Benefits	0	216	216
Travel	0	327	327
Medical Supplies	250	0	(250)
Other	<u>0</u>	<u>4</u>	<u>4</u>
Total Direct	<u>250</u>	<u>960</u>	<u>710</u>
Indirect:			
Share of Department Administration	0	192	192
Share of Preventive Medical	0	243	243
Share of Problem Medical	20,958	9,532	(11,426)
Share of Lab Services	<u>6,437</u>	<u>406</u>	<u>(6,031)</u>
Total Indirect	<u>27,395</u>	<u>10,373</u>	<u>(17,022)</u>
Total Expenditures	<u>27,645</u>	<u>11,333</u>	<u>(16,312)</u>
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(12,518)	(7,736)	4,782
Prior year carryover	<u>12,519</u>	<u>7,736</u>	<u>(4,783)</u>
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ (1)</u>

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
DIABETES**

FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 68,700	\$ 69,977	\$ 1,277
Service Fees:			
Title XIX	2,546	297	(2,249)
Self Pay Other	0	3	3
Insurance	0	46	46
Total Revenues	71,246	70,323	(923)
Expenditures:			
Direct:			
Salaries and Leave Pay	35,703	40,029	4,326
Fringe Benefits	19,603	21,166	1,563
Travel	750	1,735	985
Office Administration	500	233	(267)
Automotive	1,000	1,606	606
Other	950	7,995	7,045
Total Direct	58,506	72,764	14,258
Indirect:			
Share of Department Administration	20,540	18,837	(1,703)
Share of Space Occupancy	2,936	2,079	(857)
Share of Preventive Medical	0	185	185
Share of Problem Medical	1,101	350	(751)
Share of Lab Services	651	81	(570)
Total Indirect	25,228	21,532	(3,696)
Total Expenditures	83,734	94,296	10,562
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(12,488)	(23,973)	(11,485)
Prior year carryover	12,488	23,973	11,485
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

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

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Service Fees:			
Federal	\$ 0	\$ 1,000	\$ 1,000
Title XVIII	1,000	19,482	18,482
Title XIX	13,955	14,609	654
Self Pay Other	10,000	8,510	(1,490)
Insurance	10,000	32,864	22,864
Total Revenues	<u>34,955</u>	<u>76,465</u>	<u>41,510</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	5,362	1,430	(3,932)
Fringe Benefits	2,944	757	(2,187)
Other	250	0	(250)
Total Direct	<u>8,556</u>	<u>2,187</u>	<u>(6,369)</u>
Indirect:			
Share of Department Administration	3,085	673	(2,412)
Share of Space Occupancy	716	507	(209)
Share of Preventive Medical	0	144,324	144,324
Share of Problem Medical	99,392	5,415	(93,977)
Share of Lab Services	2,515	2,253	(262)
Total Indirect	<u>105,708</u>	<u>153,172</u>	<u>47,464</u>
Total Expenditures	<u>114,264</u>	<u>155,359</u>	<u>41,095</u>
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(79,309)	(78,894)	415
Prior year carryover	79,309	78,894	(415)
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements.

PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
LEAD POISONING PREVENTION
FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Service Fees:			
Title XIX	\$ 253	\$ 6,047	\$ 5,794
Insurance	0	21	21
	253	6,068	5,815
Total Revenues	253	6,068	5,815
Expenditures:			
Direct:			
Salaries and Leave Pay	0	2,443	2,443
Fringe Benefits	0	1,291	1,291
Travel	0	134	134
Total Direct	0	3,868	3,868
Indirect:			
Share of Department Administration	0	1,149	1,149
Share of Problem Medical	0	26	26
Total Indirect	0	1,175	1,175
Total Expenditures	0	5,043	5,043
Excess (Deficiency) of Revenues Over Expenditures	\$ 253	\$ 1,025	\$ 772

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
BREAST & CERVICAL CANCER
FOR THE YEAR ENDED JUNE 30, 2018**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 14,500	\$ 8,177	\$ (6,323)
Service Fees:			
Title XVIII	0	66	66
Title XIX	8,830	5,535	(3,295)
Self Pay Other	1,500	1,724	224
Insurance	2,000	941	(1,059)
Total Revenues	26,830	16,443	(10,387)
Expenditures:			
Direct:			
Salaries and Leave Pay	0	682	682
Fringe Benefits	0	361	361
Independent Contracts	13,925	2,142	(11,783)
Travel	0	231	231
Total Direct	13,925	3,416	(10,509)
Indirect:			
Share of Department Administration	0	321	321
Share of Preventive Medical	0	13,058	13,058
Share of Problem Medical	31,175	8,415	(22,760)
Share of Lab Services	1,945	1,480	(465)
Total Indirect	33,120	23,274	(9,846)
Total Expenditures	47,045	26,690	(20,355)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(20,215)	(10,247)	9,968
Prior year carryover	20,215	10,247	(9,968)
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
COMMUNITY ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Service Fees:			
Other	\$ 250	\$ 780	\$ 530
Total Revenues	250	780	530
Expenditures:			
Direct:			
Salaries and Leave Pay	0	154	154
Fringe Benefits	0	81	81
Other	250	0	(250)
Total Direct	250	235	(15)
Indirect:			
Share of Department Administration	0	75	75
Total Indirect	0	75	75
Total Expenditures	250	310	60
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 470	\$ 470

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
PREPAREDNESS
FOR THE YEAR ENDED JUNE 30, 2018**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 34,474	\$ 34,474	\$ 0
Total Revenues	34,474	34,474	0
Expenditures:			
Direct:			
Salaries and Leave Pay	28,148	28,216	68
Fringe Benefits	15,455	14,925	(530)
Travel	500	1,320	820
Office Administration	3,150	2,893	(257)
Automotive	0	31	31
Other	250	494	244
Total Direct	47,503	47,879	376
Indirect:			
Share of Department Administration	16,194	13,280	(2,914)
Share of Space Occupancy	1,432	1,014	(418)
Total Indirect	17,626	14,294	(3,332)
Total Expenditures	65,129	62,173	(2,956)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(30,655)	(27,699)	2,956
Prior year carryover	30,655	27,699	(2,956)
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
REGIONAL EPIDEMIOLOGIST
FOR THE YEAR ENDED JUNE 30, 2018**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 35,012	\$ 45,679	\$ 10,667
Total Revenues	35,012	45,679	10,667
Expenditures:			
Direct:			
Salaries and Leave Pay	34,385	25,925	(8,460)
Fringe Benefits	18,879	13,708	(5,171)
Travel	1,500	884	(616)
Office Administration	1,750	754	(996)
Other	250	0	(250)
Total Direct	56,764	41,271	(15,493)
Indirect:			
Share of Department Administration	19,782	12,200	(7,582)
Share of Space Occupancy	1,289	913	(376)
Total Indirect	21,071	13,113	(7,958)
Total Expenditures	77,835	54,384	(23,451)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(42,823)	(8,705)	34,118
Prior year carryover	42,823	8,705	(34,118)
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
MRC FOCUS GROUP E
FOR THE YEAR ENDED JUNE 30, 2018**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 6,053	\$ 2,642	\$ (3,411)
Total Revenues	6,053	2,642	(3,411)
Expenditures:			
Direct:			
Salaries and Leave Pay	3,056	1,797	(1,259)
Fringe Benefits	1,678	948	(730)
Travel	250	363	113
Office Administration	100	0	(100)
Total Direct	5,084	3,108	(1,976)
Indirect:			
Share of Department Administration	1,758	844	(914)
Share of Space Occupancy	286	203	(83)
Total Indirect	2,044	1,047	(997)
Total Expenditures	7,128	4,155	(2,973)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(1,075)	(1,513)	(438)
Prior year carryover	1,075	1,513	438
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
CROSS COUNTRY CHALLENGE
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
Donations	\$ 0	\$ 645	\$ 645
Service Fees:			
Other	<u>3,000</u>	<u>0</u>	<u>(3,000)</u>
Total Revenues	<u>3,000</u>	<u>645</u>	<u>(2,355)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	3,979	1,318	(2,661)
Fringe Benefits	2,185	695	(1,490)
Travel	250	107	(143)
Other	<u>250</u>	<u>1,100</u>	<u>850</u>
Total Direct	<u>6,664</u>	<u>3,220</u>	<u>(3,444)</u>
Indirect:			
Share of Department Administration	2,289	620	(1,669)
Share of Space Occupancy	<u>430</u>	<u>305</u>	<u>(125)</u>
Total Indirect	<u>2,719</u>	<u>925</u>	<u>(1,794)</u>
Total Expenditures	<u>9,383</u>	<u>4,145</u>	<u>(5,238)</u>
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(6,383)	(3,500)	2,883
Prior year carryover	<u>6,383</u>	<u>3,500</u>	<u>(2,883)</u>
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
DIS STATE EMPLOYEE
FOR THE YEAR ENDED JUNE 30, 2018**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 74,026	\$ 71,688	\$ (2,338)
Total Revenues	74,026	71,688	(2,338)
Expenditures:			
Direct:			
Salaries and Leave Pay	31,239	32,259	1,020
Fringe Benefits	17,152	17,061	(91)
Travel	7,000	6,901	(99)
Office Administration	2,850	480	(2,370)
Other	250	21	(229)
Total Direct	58,491	56,722	(1,769)
Indirect:			
Share of Department Administration	17,972	15,182	(2,790)
Share of Space Occupancy	3,438	2,434	(1,004)
Total Indirect	21,410	17,616	(3,794)
Total Expenditures	79,901	74,338	(5,563)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(5,875)	(2,650)	3,225
Prior year carryover	5,875	2,650	(3,225)
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
SPECIAL PROJECT
FOR THE YEAR ENDED JUNE 30, 2018**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 5,400	\$ 2,858	\$ (2,542)
Total Revenues	5,400	2,858	(2,542)
Expenditures:			
Direct:			
Salaries and Leave Pay	0	1,260	1,260
Fringe Benefits	0	667	667
Travel	0	73	73
Office Administration	5,400	250	(5,150)
Total Direct	5,400	2,250	(3,150)
Indirect:			
Share of Department Administration	0	593	593
Total Indirect	0	593	593
Total Expenditures	5,400	2,843	(2,557)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 15	\$ 15

The accompanying notes are an integral part of the financial statements.

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

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 38,473	\$ 24,498	\$ (13,975)
Local:			
Donations	0	5,003	5,003
Total Revenues	38,473	29,501	(8,972)
Expenditures:			
Direct:			
Salaries and Leave Pay	16,516	9,142	(7,374)
Fringe Benefits	9,068	4,834	(4,234)
Travel	1,000	1,058	58
Office Administration	250	460	210
Other	2,750	8,543	5,793
Total Direct	29,584	24,037	(5,547)
Indirect:			
Share of Department Administration	9,502	4,302	(5,200)
Share of Space Occupancy	859	608	(251)
Total Indirect	10,361	4,910	(5,451)
Total Expenditures	39,945	28,947	(10,998)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(1,472)	554	2,026
Prior year carryover	1,472	0	(1,472)
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 0	\$ 554	\$ 554

The accompanying notes are an integral part of the financial statements.

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

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 18,445	\$ 6,337	\$ (12,108)
Total Revenues	<u>18,445</u>	<u>6,337</u>	<u>(12,108)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	8,505	2,052	(6,453)
Fringe Benefits	4,670	1,082	(3,588)
Travel	0	152	152
Office Administration	250	433	183
Other	1,000	5,820	4,820
Total Direct	<u>14,425</u>	<u>9,539</u>	<u>(4,886)</u>
Indirect:			
Share of Department Administration	4,893	967	(3,926)
Share of Space Occupancy	716	507	(209)
Total Indirect	<u>5,609</u>	<u>1,474</u>	<u>(4,135)</u>
Total Expenditures	<u>20,034</u>	<u>11,013</u>	<u>(9,021)</u>
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(1,589)	(4,676)	(3,087)
Prior year carryover	1,589	4,676	3,087
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
BREASTFEEDING PEER COUNSELING
FOR THE YEAR ENDED JUNE 30, 2018**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 50,000	\$ 22,205	\$ (27,795)
Total Revenues	50,000	22,205	(27,795)
Expenditures:			
Direct:			
Salaries and Leave Pay	4,355	1,891	(2,464)
Personal Services and Part-Time	12,000	9,276	(2,724)
Fringe Benefits	3,588	1,851	(1,737)
Travel	2,000	1,425	(575)
Office Administration	1,000	781	(219)
Other	7,400	240	(7,160)
Total Direct	30,343	15,464	(14,879)
Indirect:			
Share of Department Administration	9,409	6,060	(3,349)
Share of Space Occupancy	4,297	3,043	(1,254)
Total Indirect	13,706	9,103	(4,603)
Total Expenditures	44,049	24,567	(19,482)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	5,951	(2,362)	(8,313)
Prior year carryover	0	2,362	2,362
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 5,951	\$ 0	\$ (5,951)

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
FEDERAL DIABETES FOR TODAY
FOR THE YEAR ENDED JUNE 30, 2018**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 2,500	\$ 1,068	\$ (1,432)
Total Revenues	2,500	1,068	(1,432)
Expenditures:			
Direct:			
Salaries and Leave Pay	765	0	(765)
Fringe Benefits	420	0	(420)
Travel	200	368	168
Automotive	250	0	(250)
Other	600	430	(170)
Total Direct	2,235	798	(1,437)
Indirect:			
Share of Department Administration	440	0	(440)
Share of Space Occupancy	430	305	(125)
Total Indirect	870	305	(565)
Total Expenditures	3,105	1,103	(2,002)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(605)	(35)	570
Prior year carryover	605	35	(570)
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
RYAN WHITE SERVICES
FOR THE YEAR ENDED JUNE 30, 2018**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 100,000	\$ 64,123	\$ (35,877)
Total Revenues	100,000	64,123	(35,877)
Expenditures:			
Direct:			
Salaries and Leave Pay	32,802	31,552	(1,250)
Fringe Benefits	18,010	16,684	(1,326)
Travel	0	3,414	3,414
Office Administration	6,500	675	(5,825)
Other	1,750	2,539	789
Total Direct	59,062	54,864	(4,198)
Indirect:			
Share of Department Administration	18,871	14,845	(4,026)
Share of Space Occupancy	3,438	2,434	(1,004)
Total Indirect	22,309	17,279	(5,030)
Total Expenditures	81,371	72,143	(9,228)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	18,629	(8,020)	(26,649)
Prior year carryover	0	8,020	8,020
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 18,629	\$ 0	\$ (18,629)

See Notes to Financial Statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
HANDS
FOR THE YEAR ENDED JUNE 30, 2018**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 66,040	\$ 17,350	\$ (48,690)
Service Fees:			
Title XIX	279,000	188,291	(90,709)
Total Revenues	345,040	205,641	(139,399)
Expenditures:			
Direct:			
Salaries and Leave Pay	175,720	154,481	(21,239)
Personal Services and Part-Time	4,500	6,854	2,354
Fringe Benefits	96,928	82,324	(14,604)
Travel	1,500	4,221	2,721
Office Administration	3,000	5,028	2,028
Automotive	7,000	3,661	(3,339)
Other	500	1,252	752
Total Direct	289,148	257,821	(31,327)
Indirect:			
Share of Department Administration	103,681	76,508	(27,173)
Share of Space Occupancy	17,189	12,170	(5,019)
Total Indirect	120,870	88,678	(32,192)
Total Expenditures	410,018	346,499	(63,519)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(64,978)	(140,858)	(75,880)
Prior year carryover	64,978	140,858	75,880
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
ARTHRITIS
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 1,000	\$ 4,039	\$ 3,039
Total Revenues	<u>1,000</u>	<u>4,039</u>	<u>3,039</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	335	2,171	1,836
Fringe Benefits	184	1,146	962
Travel	0	177	177
Other	250	1,990	1,740
Total Direct	<u>769</u>	<u>5,484</u>	<u>4,715</u>
Indirect:			
Share of Department Administration	193	1,020	827
Share of Space Occupancy	143	102	(41)
Total Indirect	<u>336</u>	<u>1,122</u>	<u>786</u>
Total Expenditures	<u>1,105</u>	<u>6,606</u>	<u>5,501</u>
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(105)	(2,567)	(2,462)
Prior year carryover	105	2,567	2,462
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of the financial statements.

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

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	0	29	29
Fringe Benefits	0	19	19
Other	1,250	(616)	(1,866)
Total Direct	1,250	(568)	(1,818)
Indirect:			
Share of Department Administration	0	16	16
Total Indirect	0	16	16
Total Expenditures	1,250	(552)	(1,802)
Excess (Deficiency) of Revenues			
Over Expenditures before Carryover Funds	(1,250)	552	1,802
Prior year carryover	1,250	0	(1,250)
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 0	\$ 552	\$ 552

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
SCHOOL HEALTH
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Service Fees:			
School Board Contract	\$ 0	\$ 100,000	100,000
Title XIX	0	54,909	54,909
Total Revenues	<u>0</u>	<u>154,909</u>	<u>154,909</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	0	109,691	109,691
Fringe Benefits	0	58,013	58,013
Travel	0	342	342
Office Administration	0	1,752	1,752
Medical Supplies	0	4,525	4,525
Other	0	104	104
Total Direct	<u>0</u>	<u>174,427</u>	<u>174,427</u>
Indirect:			
Share of Department Administration	0	51,616	51,616
Total Indirect	<u>0</u>	<u>51,616</u>	<u>51,616</u>
Total Expenditures	<u>0</u>	<u>226,043</u>	<u>226,043</u>
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	0	(71,134)	(71,134)
Carryover Funds	0	71,134	71,134
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

See Notes to Financial Statements.

PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
WITH HANDS
FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Donations	\$ 0	\$ 7,589	\$ 7,589
Total Revenues	0	7,589	7,589
Expenditures:			
Direct:			
Other	5,000	5,301	301
Total Direct	5,000	5,301	301
Total Expenditures	5,000	5,301	301
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(5,000)	2,288	7,288
Prior year carryover	5,000	0	(5,000)
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 0	\$ 2,288	\$ 2,288

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
HANDS STATE TA
FOR THE YEAR ENDED JUNE 30, 2018**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 80,617	\$ 54,785	\$ (25,832)
Local:			
Tax Appropriations	0	8,433	8,433
Total Revenues	80,617	63,218	(17,399)
Expenditures:			
Direct:			
Salaries and Leave Pay	35,276	27,309	(7,967)
Fringe Benefits	19,368	14,447	(4,921)
Travel	3,500	9,933	6,433
Office Administration	1,250	1,746	496
Automotive	5,900	6,996	1,096
Other	0	1,078	1,078
Total Direct	65,294	61,509	(3,785)
Indirect:			
Share of Department Administration	20,294	12,852	(7,442)
Share of Space Occupancy	2,292	1,622	(670)
Total Indirect	22,586	14,474	(8,112)
Total Expenditures	87,880	75,983	(11,897)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(7,263)	(12,765)	(5,502)
Prior year carryover	7,263	12,765	5,502
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
 BUDGET AND ACTUAL - REGULATORY BASIS
 EPSDT VERBAL NOTIFICATION
 FOR THE YEAR ENDED JUNE 30, 2018**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	0	1,992	1,992
Fringe Benefits	0	1,055	1,055
Travel	0	37	37
Total Direct	0	3,084	3,084
Indirect:			
Share of Department Administration	0	936	936
Total Indirect	0	936	936
Total Expenditures	0	4,020	4,020
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	0	(4,020)	(4,020)
Prior year carryover	0	4,020	4,020
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
MEDICAID MATCH
FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Other	138,037	31,947	(106,090)
Total Direct	138,037	31,947	(106,090)
Total Expenditures	138,037	31,947	(106,090)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(138,037)	(31,947)	106,090
Prior year carryover	138,037	31,947	(106,090)
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
MINOR RESTRICTED RECEIPTS
FOR THE YEAR ENDED JUNE 30, 2018

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Office Administration	0	(56)	(56)
Other	5,000	4,552	(448)
Total Direct	5,000	4,496	(504)
Total Expenditures	5,000	4,496	(504)
Excess (Deficiency) of Revenues			
Over Expenditures before Carryover Funds	(5,000)	(4,496)	504
Prior year carryover	5,000	4,496	(504)
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
ALLOCABLE LEAVE TIME AND FRINGES
FOR THE YEAR ENDED JUNE 30, 2018**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Title V	\$ 0	\$ 15,652	\$ 15,652
Title X	0	29,203	29,203
Preventive Block Grant	0	2,289	2,289
Department for Health Services	0	83,644	83,644
State:			
State Restricted	0	12,186	12,186
Restricted LHD KERS	431,389	431,389	0
	431,389	574,363	142,974
Total Revenues	431,389	574,363	142,974
Expenditures:			
Direct:			
Salaries and Leave Pay	0	303,486	303,486
Fringe Benefits	431,389	1,337,710	906,321
Total Direct	431,389	1,641,196	1,209,807
Indirect:			
Distributed Departmental Administration	0	(76,188)	(76,188)
Distributed Environmental Administration	0	(42,395)	(42,395)
Distributed Medical Administration	0	(54,015)	(54,015)
Distributed Fringe Benefits	0	(906,321)	(906,321)
Distributed Clinic Clerical Administration	0	(130,888)	(130,888)
Total Indirect	0	(1,209,807)	(1,209,807)
Total Expenditures	431,389	431,389	0
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 142,974	\$ 142,974

The accompanying notes are an integral part of the financial statements.

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

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Personal Services and Part-Time	18,548	11,443	(7,105)
Fringe Benefits	1,849	1,048	(801)
Travel	500	(59)	(559)
Space Occupancy	90,830	79,465	(11,365)
Other	0	(12,991)	(12,991)
Total Direct	111,727	78,906	(32,821)
Indirect:			
Distributed Space Occupancy	(111,727)	(78,906)	32,821
Total Indirect	(111,727)	(78,906)	32,821
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

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

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	296,495	212,032	(84,463)
Personal Services and Part-Time	0	7,087	7,087
Fringe Benefits	162,790	133,414	(29,376)
Travel	8,500	5,146	(3,354)
Office Administration	124,500	109,941	(14,559)
Automotive	1,500	717	(783)
Other	71,750	66,049	(5,701)
Total Direct	665,535	534,386	(131,149)
Indirect:			
Distributed Departmental Administration	(665,535)	(534,386)	131,149
Total Indirect	(665,535)	(534,386)	131,149
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

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

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	216,740	265,522	48,782
Personal Services and Part-Time	7,975	1,504	(6,471)
Fringe Benefits	119,795	132,721	12,926
Travel	4,500	6,931	2,431
Office Administration	17,250	9,484	(7,766)
Automotive	900	464	(436)
Other	3,000	258	(2,742)
Total Direct	<u>370,160</u>	<u>416,884</u>	<u>46,724</u>
Indirect:			
Distributed Clinic Clerical Administration	<u>(370,160)</u>	<u>(416,884)</u>	<u>(46,724)</u>
Total Indirect	<u>(370,160)</u>	<u>(416,884)</u>	<u>(46,724)</u>
Total Expenditures	<u> 0</u>	<u> 0</u>	<u> 0</u>
Excess (Deficiency) of Revenues Over Expenditures	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
GENERAL ENVIRONMENTAL ADMINISTRATION
FOR THE YEAR ENDED JUNE 30, 2018**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	101,858	86,521	(15,337)
Fringe Benefits	55,925	54,165	(1,760)
Travel	1,250	643	(607)
Office Administration	2,750	3	(2,747)
Other	1,750	136	(1,614)
Total Direct	163,533	141,468	(22,065)
Indirect:			
Distributed Environmental Administration	(163,533)	(141,468)	22,065
Total Indirect	(163,533)	(141,468)	22,065
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of the financial statements.

KIM HAM

CERTIFIED PUBLIC ACCOUNTANT

TAXES ♦ BOOKKEEPING ♦ AUDITING ♦ PAYROLL ♦ CONSULTING

MEMBER,
American Institute
of CPA's

♦
MEMBER,
Kentucky Society
of CPA's

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*

Members of the Board of Health
PENNYRILE DISTRICT HEALTH DEPARTMENT
Eddyville, Kentucky

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities of the Pennyrile District Health Department, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Pennyrile District Health Department's basic financial statements, and have issued my report thereon dated October 22 2018.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Pennyrile District 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 my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Pennyrile District Health Department's internal control. Accordingly, I do not express an opinion on the effectiveness of the Pennyrile District 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.

My 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 my audit I did not identify any deficiencies in internal control that I

consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

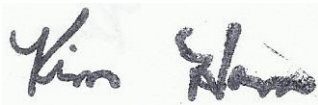
As part of obtaining reasonable assurance about whether the Pennyrile District Health Department's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, the results of my tests disclosed one instance of material noncompliance of specific state statutes or regulations and which is described in the accompanying schedule of findings and responses as item 2018-001.

Pennyrile District Health Department's Response to Findings

Pennyrile District Health Department's response to the finding identified in my audit is described in the accompanying schedule of findings and responses. Pennyrile District Health Department's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of my 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.



Benton, Kentucky
October 22, 2018

PENNYRILE DISTRICT HEALTH DEPARTMENT
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2018

I. Findings – Financial Statement Audit:

Noncompliance with Specific State Statutes or Regulations

2018-001. Cash and Investments

Statement of Finding (Condition): When reviewing cash account activity in a prior year, we noted that funds had been transferred to an investment account with a self-insured entity.

Criteria: 902 KAR 8:170 Section 9 states in part that local health departments may invest in U.S. obligations, Kentucky state bonds or certificates of indebtedness, a savings and loan association insured by an agency of the government of the U.S., and interest-bearing deposits or other authorized insurance instruments in national or state banks chartered in Kentucky and insured by an agency of the government of the United States.

Context: Of the total assets of \$1,163,181, there was \$262,599 held in the investment account.

Cause and Effect: Although the internal control policy of the Department states that all bank deposits will be secured by Federal Deposit Insurance Corporation (FDIC) insurance or by safekeeping receipts, it also states that if excess cash above normal operating needs is on hand, the Department will discuss the feasibility of converting some of the cash to certificates of deposit or other timed deposits in an attempt to maximize the return. It was agreed to move \$250,000 to the investment company in efforts to earn more interest. If the company defaults, there is no insurance to return the funds to the Department. Surrender charges start at 7% for the first year and gradually decrease to 0% after six years.

Recommendation: The Department should review this annually to determine if the risks outweigh the benefits of leaving the funds in this investment until maturity.

Management's Response: We invested these funds in order to earn a higher rate of interest than we could obtain through investments in bank certificates of deposits. We feel this is a safe investment and have discussed whether the earnings received, along with potential surrender charges outweigh the risks of having uninsured funds. We have left the funds in the investment as we feel the benefits are greater than the risks.