

**PENNYRILE DISTRICT  
HEALTH DEPARTMENT**  
*Princeton, Kentucky*

**FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

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**KIM HAM**  
**CERTIFIED PUBLIC ACCOUNTANT**

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## **INDEPENDENT AUDITORS' REPORT**

Members of the Board of Health  
**PENNYRILE DISTRICT HEALTH DEPARTMENT**  
Princeton, 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, 2019, 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 Pennyrite District Health Department as of June 30, 2019, 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 Pennyrite District Health Department as of June 30, 2019, 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 Pennyrite 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 25, 2019, on my consideration of the Pennyrite 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 Pennyrite 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 Pennyrite District Health Department's internal control over financial reporting and compliance.



Benton, Kentucky  
October 25, 2019

PENNYRILE DISTRICT HEALTH DEPARTMENT  
**STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES**  
**REGULATORY BASIS**  
 JUNE 30, 2019

**ASSETS:**

**Current Assets:**

Cash:			
Checking	\$	955,598	
Petty cash		1,050	
Investments		269,141	
Prepaid payroll withholdings		5,293	
		5,293	

<b>TOTAL ASSETS</b>	<b>\$ 1,231,082</b>
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**LIABILITIES AND FUND BALANCES:**

**LIABILITIES:**

**Current Liabilities:**

Administrative fees payable	\$	40,582	
		40,582	

<b>TOTAL LIABILITIES</b>	<b>40,582</b>
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**FUND BALANCES:**

Restricted - state	57,260
Restricted - federal	18,008
Restricted - fees	26,716
Restricted - local	410,586
Unrestricted	677,930
	677,930

<b>TOTAL FUND BALANCES</b>	<b>1,190,500</b>
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<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,231,082</b>
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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, 2019**

Cash Revenues:	
Federal	\$ 634,383
State	944,810
Local	905,373
Service fees	1,405,428
Interest	<u>11,720</u>
Total Cash Revenues	<u>3,901,714</u>
Cash Expenditures:	
Current:	
Salaries and leave pay	1,772,434
Personal services and part time	39,981
Fringe benefits	1,316,977
Independent contracts	12,129
Travel	47,216
Space occupancy	16,644
Office administration	181,336
Medical supplies	254,402
Automotive	12,541
Other	<u>179,758</u>
Total Cash Expenditures	<u>3,833,418</u>
EXCESS (DEFICIENCY) OF CASH REVENUES OVER CASH EXPENDITURES BEFORE CARRYOVER	68,296
Prior year carryover	<u>83,366</u>
EXCESS OF CASH REVENUES AND CARRYOVER FUNDS OVER CASH EXPENDITURES	<u><u>\$ 151,662</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, 2019**

	<u>Restricted - State</u>	<u>Restricted - Federal</u>	<u>Restricted - Fees</u>	<u>Restricted - Local</u>	<u>Unrestricted</u>	<u>Totals (Memorandum Only)</u>
Fund Balances - beginning	\$ 57,911	\$ 17,394	\$ 20,194	\$ 410,586	\$ 616,119	\$ 1,122,204
Transfers to carryover:						
Unrestricted	0	0	0	0	(74,260)	(74,260)
State	(8,081)	0	0	0	0	(8,081)
Program income	0	0	(1,025)	0	0	(1,025)
Sub-total	49,830	17,394	19,169	410,586	541,859	1,038,838
Excess of cash revenues and carryover funds over cash expenditures	7,430	614	7,547	0	136,071	151,662
Fund Balances - ending	<u>\$ 57,260</u>	<u>\$ 18,008</u>	<u>\$ 26,716</u>	<u>\$ 410,586</u>	<u>\$ 677,930</u>	<u>\$ 1,190,500</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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Cash Revenues:			
Federal	\$ 588,193	\$ 634,383	\$ 46,190
State	1,034,995	944,810	(90,185)
Local	894,517	905,373	10,856
Service fees	1,068,461	1,405,428	336,967
Interest	0	11,720	11,720
	<u>3,586,166</u>	<u>3,901,714</u>	<u>315,548</u>
Total Cash Revenues			
Cash Expenditures:			
Current:			
Salaries and leave pay	1,838,180	1,772,434	(65,746)
Personal services and part time	35,083	39,981	4,898
Fringe benefits	1,434,060	1,316,977	(117,083)
Independent contracts	39,950	12,129	(27,821)
Travel	59,007	47,216	(11,791)
Space occupancy	23,500	16,644	(6,856)
Office administration	180,038	181,336	1,298
Medical supplies	223,445	254,402	30,957
Automotive	20,073	12,541	(7,532)
Other	231,763	179,758	(52,005)
	<u>4,085,099</u>	<u>3,833,418</u>	<u>(251,681)</u>
Total Cash Expenditures			
EXCESS (DEFICIENCY) OF CASH REVENUES OVER CASH EXPENDITURES BEFORE CARRYOVER	(498,933)	68,296	567,229
Prior year carryover	579,144	83,366	(495,778)
EXCESS OF CASH REVENUES AND CARRYOVER FUNDS OVER CASH EXPENDITURES	80,211	151,662	71,451
Fund balance before excess of cash revenues and carryover funds over cash expenditures	<u>1,038,838</u>	<u>1,038,838</u>	<u>0</u>
FUND BALANCE - ENDING	<u>\$ 1,119,049</u>	<u>\$ 1,190,500</u>	<u>\$ 71,451</u>

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

PENNYRILE DISTRICT HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

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, 2019

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, 2019, the estimated amount of compensatory absences accrued at current employee pay rates were \$359,747, which consisted of \$132,485 of vacation leave, \$226,991 of sick leave, and \$271 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, 2019

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 25, 2019, 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, 2019, the reported amount of the Department's deposits was \$955,598 and the bank balance was \$1,091,573. 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 6/30/19 was 2.10%. 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 Pennyrire 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, 2019

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. Benefits paid to the spouses of deceased members have been increased to 75% of the member's average pay. If the member does not have a surviving spouse, surviving dependent children will receive 50% of the member's average pay for one child, 65% of average pay for two children, or 75% of average pay for three 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, 2019

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 \$1,812,415, of which \$1,755,252 was covered by the pension plan administered by the KERS.

The contribution required and paid to KERS for the year ended June 30, 2019, was \$956,052, which consisted of \$868,287 from the Department and \$87,765 from the employees. The portion attributed to the pension fund was \$720,676 and to the insurance fund was \$147,611. The total employer contributions required and paid for the years ended June 30, 2018 and 2017 were \$857,266 and \$748,932, 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 \$5,584 for the year ended June 30, 2019, \$5,502 for the year ended June 30, 2018, and \$4,029 for the year ended June 30, 2017.

The most recent actuarial valuation was performed as of June 30, 2017. 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, 2018 was \$15,307,784 and the planned pension expense for the fiscal year ended June 30, 2018 was \$2,194,594 based on the June 30, 2017 actuarial report. The Pennyrile District Health Department's proportionate share of the applicable KERS net OPEB liability at June 30, 2018 was \$2,665,569 and the planned OPEB expense for the fiscal year ended June 30, 2018 was \$313,611. 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 .112526% at June 30, 2018.

See Note 6 for subsequent events related to the retirement plan.

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.

PENNYRILE DISTRICT HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS (CONCLUDED)  
JUNE 30, 2019

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.

Note 6: Subsequent Events

On July 24, 2019, House Bill 1 (HB 1) was signed into law. HB 1 allows “quasi-governmental” employers (which includes local and district health departments governed by KRS Chapter 212) to elect to cease participation in the Kentucky Employees Retirement System (KERS) and provides that any employer who opts-out shall provide an alternative defined contribution retirement program for those employees. An employer who opts-out of KERS is required to pay its share of unfunded pension liability, either in a lump-sum payment, or in installment payments. The effective date of cessation is June 30, 2020. Employers may begin the process by requesting an estimate of the cost of opting-out prior to December 31, 2019.

**PENNYRILE DISTRICT  
HEALTH DEPARTMENT**

*Benton, Kentucky*

**SUPPLEMENTAL SCHEDULES**

**JUNE 30, 2019**



PENNYRILE DISTRICT HEALTH DEPARTMENT  
**SCHEDULE OF AUDIT ADJUSTMENTS**  
JUNE 30, 2019

There were no audit adjustments that were proposed for the year ended June 30, 2019; however the following immaterial adjustment was noted and will be posted during the fiscal year ending June 30, 2020 to adjust the balance of investments as of June 30, 2019:

	Debit	Credit
111-000	\$69.40	
480-000		\$69.40

**PENNYRILE DISTRICT HEALTH DEPARTMENT**  
**STATEMENT OF REVENUES BY COST CENTER -**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Cost Center:	REVENUES					Total Revenues	Total Costs	Carryover Funds	Excess of Revenues over Expenditures
	State	Federal	Local	Service Fees	Interest				
<b>Environmental:</b>									
Food Services	\$ 106,895	\$ 0	\$ 8,009	\$ 6,069	\$ 11,589	\$ 132,562	\$ 132,562	\$ 0	\$ 0
Public Facilities	0	0	50,717	0	0	50,717	50,717	0	0
General Sanitation	0	0	122,306	0	0	122,306	122,306	0	0
Onsite Sewage	0	0	64,076	114,501	0	178,577	178,577	0	0
Installer Training	0	0	2,478	850	0	3,328	3,328	0	0
Total Environmental	106,895	0	247,586	121,420	11,589	487,490	487,490	0	0
<b>Medical:</b>									
Preventive/Presenting Problems	0	0	0	0	0	0	0	0	0
Dental	1,521	0	0	7,262	0	8,783	7,929	0	854
Laboratory/Testing/Radiology	0	0	0	0	0	0	0	0	0
CHAT	0	2,840	0	1,750	0	4,590	2,624	0	1,966
Worksite Wellness	0	0	391	0	0	391	391	0	0
Hands GF Services	42,180	0	0	0	0	42,180	49,707	7,527	0
SRAE	0	8,067	0	0	0	8,067	7,904	0	163
Hands GF Start-Up	80,617	0	0	0	0	80,617	76,331	0	4,286
Humana Vitality	0	0	0	43,285	0	43,285	39,685	0	3,600
MCH Coordinator	0	56,405	1,818	0	0	58,223	58,223	0	0
Child Fatality Prevention	0	2,762	0	0	0	2,762	2,630	0	132
Pediatric/Adolescent	0	5,000	214,866	450,943	131	670,940	670,940	0	0
Family Planning	743	65,946	46,056	80,227	0	192,972	192,972	0	0
Maternity Services & Activity	0	0	3,566	0	0	3,566	3,566	0	0
WIC	0	209,731	42,206	0	0	251,937	251,937	0	0
MCH Nutrition & Group Activity	0	16,031	19,504	974	0	36,509	36,509	0	0
Tuberculosis	0	8,412	34,585	19,704	0	62,701	62,701	0	0
Sexually Transmitted Diseases	0	0	11,375	7,265	0	18,640	18,640	0	0
Diabetes	37,560	0	0	1,350	0	38,910	38,433	0	477
Adult Visits & Follow-up	0	0	109,801	104,763	0	214,564	214,564	0	0
Lead Poisoning Prevention	0	0	778	3,645	0	4,423	5,448	1,025	0
Breast & Cervical Cancer	0	6,733	4,648	12,043	0	23,424	23,998	574	0
Preparedness	0	34,474	37,669	0	0	72,143	72,143	0	0
Regional Epidemiologist	36,876	32,979	6,624	0	0	76,479	76,479	0	0
MRC Focus Group E	0	2,149	0	0	0	2,149	2,046	0	103
DIS State Employee	40,056	0	0	0	0	40,056	38,243	0	1,813
Special Project	0	4,809	280	0	0	5,089	5,089	0	0
Tobacco	28,025	0	21,878	982	0	50,885	51,439	554	0
Abstinence	0	2,200	4,489	0	0	6,689	6,689	0	0
Breastfeeding Peer Counseling	0	15,632	4,097	0	0	19,729	19,729	0	0
Federal Diabetes for Today	0	146	2,406	0	0	2,552	2,552	0	0
HIV Counseling/Testing	0	2,359	2,041	0	0	4,400	4,400	0	0
Ryan White Services	0	58,334	17,981	0	0	76,315	76,315	0	0
HANDS	25,790	0	50,010	240,934	0	316,734	316,734	0	0
Arthritis	0	0	8,319	0	0	8,319	8,319	0	0
School Health	0	0	0	273,556	0	273,556	273,556	0	0
With Hands	0	0	6,392	0	0	6,392	4,195	0	2,197
Hands State TA	62,236	0	6,007	0	0	68,243	76,815	8,572	0
EPSDT Verbal Notification	0	0	0	0	0	0	981	981	0
Medicaid Match	0	0	0	29,292	0	29,292	93,425	64,133	0
Total Medical	355,604	535,009	657,787	1,277,975	131	2,826,506	2,894,281	83,366	15,591
<b>Administrative:</b>									
Minor Restricted Receipts	0	0	0	0	0	0	(107)	0	107
Allocable Leave Time & Fringes	482,311	99,374	0	6,033	0	587,718	451,754	0	135,964
Total Administrative	482,311	99,374	0	6,033	0	587,718	451,647	0	136,071
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 - Medical	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
<b>GRAND TOTALS</b>	<b>\$ 944,810</b>	<b>\$ 634,383</b>	<b>\$ 905,373</b>	<b>\$ 1,405,428</b>	<b>\$ 11,720</b>	<b>\$ 3,901,714</b>	<b>\$ 3,833,418</b>	<b>\$ 83,366</b>	<b>\$ 151,662</b>

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, 2019**

DIRECT COSTS

Cost Center:	DIRECT COSTS										Total Direct	
	Salaries	Part-Time	Fringes	Contracts	Travel	Occupancy	Admin	Supplies	Auto	Other		
<b>Environmental:</b>												
Food Services	\$ 60,629	\$ 0	\$ 26,401	\$ 0	\$ 2,720	\$ 0	\$ 0	\$ 0	\$ 0	\$ 54	\$ 89,804	
Public Facilities	22,762	0	9,914	0	1,649	0	22	0	0	204	34,551	
General Sanitation	56,222	0	24,480	0	1,860	0	79	0	0	0	82,641	
Onsite Sewage	80,877	0	35,221	0	5,500	0	5	0	0	0	121,603	
Installer Training	1,536	0	672	0	21	0	0	0	0	0	2,229	
<b>Total Environmental</b>	<b>222,026</b>	<b>0</b>	<b>96,688</b>	<b>0</b>	<b>11,750</b>	<b>0</b>	<b>106</b>	<b>0</b>	<b>0</b>	<b>258</b>	<b>330,828</b>	
<b>Medical:</b>												
Preventive/Presenting Problems	393,930	0	171,557	4,744	2,417	0	18	223,834	0	1,166	797,666	
Dental	0	0	0	0	0	0	0	0	0	53	53	
Laboratory/Testing/Radiology	19,748	0	8,596	4,577	0	0	0	0	0	0	32,921	
CHAT	974	0	490	0	19	0	0	0	119	20	1,622	
Worksite Wellness	131	0	68	0	0	0	0	0	0	90	289	
Hands GF Services	20,782	100	10,415	0	8	0	449	0	7,101	0	38,855	
SRAE	2,522	0	1,266	0	159	0	305	0	26	2,353	6,631	
Hands GF Start-Up	33,901	0	16,978	0	6,483	0	715	0	196	672	58,945	
Humana Vitality	13,718	0	6,866	0	208	0	102	10,945	131	709	32,679	
MCH Coordinator	26,735	0	13,386	0	749	0	2,031	0	0	987	43,888	
Child Fatality Prevention	1,187	0	594	0	61	0	100	0	0	0	1,942	
Pediatric/Adolescent	100	0	52	0	0	0	1,005	254	0	215	1,626	
Family Planning	3,665	2,231	2,050	209	631	0	29	15,379	0	63	24,257	
Maternity Services & Activity	0	0	0	0	0	0	0	160	0	0	160	
WIC	12,414	0	6,218	0	663	0	0	0	0	1,142	20,437	
MCH Nutrition & Group Act	16,894	0	8,459	0	453	0	0	0	0	290	26,096	
Tuberculosis	258	0	130	0	0	0	0	261	113	0	762	
Sexually Transmitted Diseases	31	0	17	0	0	0	0	63	0	0	111	
Diabetes	17,671	0	8,847	0	402	0	345	0	561	71	27,897	
Adult Visits & Follow-up	0	0	0	0	0	0	0	0	0	0	0	
Lead Poisoning Prevention	2,583	0	1,292	0	178	0	0	0	0	0	4,053	
Breast & Cervical Cancer	275	0	138	2,599	0	0	0	0	0	0	3,012	
Preparedness	33,125	0	16,590	0	905	0	3,620	0	0	1,028	55,268	
Regional Epidemiologist	36,292	0	18,175	0	984	0	1,660	0	0	904	58,015	
MRC Focus Group E	1,016	0	508	0	0	0	0	0	0	0	1,524	
DIS State Employee	17,313	0	8,673	0	2,783	0	291	0	0	13	29,073	
Special Project	2,459	0	1,232	0	55	0	100	0	0	0	3,846	
Tobacco	23,365	675	11,763	0	1,135	0	450	0	0	1,313	38,701	
Abstinence	2,931	0	1,465	0	378	0	0	0	0	438	5,212	
Breastfeeding Peer Counseling	1,295	8,844	1,501	0	465	0	605	0	0	505	13,215	
Federal Diabetes for Today	0	0	0	0	97	0	87	0	0	2,350	2,534	
HIV Counseling/Testing	2,020	0	1,008	0	18	0	0	216	0	100	3,362	
Ryan White Services	29,576	0	14,808	0	2,369	0	1,566	0	69	12,279	60,667	
HANDS	153,747	479	77,035	0	3,015	0	1,391	0	359	884	236,910	
Arthritis	4,087	0	2,049	0	50	0	0	0	0	60	6,246	
School Health	132,667	0	66,436	0	377	0	3,702	3,290	0	188	206,660	
With Hands	0	0	0	0	0	0	0	0	0	4,195	4,195	
Hands State TA	34,822	0	17,435	0	3,967	0	390	0	2,643	(293)	58,964	
EPSDT Verbal Notification	490	0	250	0	0	0	0	0	0	0	740	
Medicaid Match	0	0	0	0	0	0	0	0	0	93,425	93,425	
<b>Total Medical</b>	<b>1,042,724</b>	<b>12,329</b>	<b>496,347</b>	<b>12,129</b>	<b>29,029</b>	<b>0</b>	<b>18,961</b>	<b>254,402</b>	<b>11,318</b>	<b>125,220</b>	<b>2,002,459</b>	
<b>Administrative:</b>												
Minor Restricted Receipts	0	0	0	0	321	0	584	0	0	(1,012)	(107)	
Allocable Leave Time & Fringes	0	0	451,754	0	0	0	0	0	0	0	451,754	
<b>Total Administrative</b>	<b>0</b>	<b>0</b>	<b>451,754</b>	<b>0</b>	<b>321</b>	<b>0</b>	<b>584</b>	<b>0</b>	<b>0</b>	<b>(1,012)</b>	<b>451,647</b>	
Indirect Cost Allocation - Space	0	11,936	1,154	0	(226)	16,644	0	0	0	(15,255)	14,253	
Indirect Cost Allocation - Admin	225,995	15,572	137,067	0	2,966	0	151,702	0	72	69,804	603,178	
Indirect Cost Allocation - Clinic	245,218	144	112,093	0	3,070	0	9,983	0	1,151	667	372,326	
Indirect Cost Allocation - Medical	86	0	52	0	0	0	0	0	0	0	138	
Indirect Cost Allocation - Env	36,385	0	21,822	0	306	0	0	0	0	76	58,589	
<b>Total Indirect Cost Allocation</b>	<b>507,684</b>	<b>27,652</b>	<b>272,188</b>	<b>0</b>	<b>6,116</b>	<b>16,644</b>	<b>161,685</b>	<b>0</b>	<b>1,223</b>	<b>55,292</b>	<b>1,048,484</b>	
<b>GRAND TOTALS</b>	<b>\$ 1,772,434</b>	<b>\$ 39,981</b>	<b>\$ 1,316,977</b>	<b>\$ 12,129</b>	<b>\$ 47,216</b>	<b>\$ 16,644</b>	<b>\$ 181,336</b>	<b>\$ 254,402</b>	<b>\$ 12,541</b>	<b>\$ 179,758</b>	<b>\$ 3,833,418</b>	

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, 2019**

Cost Center:	INDIRECT COSTS						Total
	Departmental	Environmental	Medical	Clinic	Space	Allocation	Indirect Costs
<b>Environmental:</b>							
Food Services	\$ 26,576	\$ 15,999	\$ 0	\$ 0	\$ 183	\$ 0	\$ 42,758
Public Facilities	9,976	6,007	0	0	183	0	16,166
General Sanitation	24,646	14,836	0	0	183	0	39,665
Onsite Sewage	35,449	21,342	0	0	183	0	56,974
Installer Training	676	405	0	0	18	0	1,099
<b>Total Environmental</b>	<b>97,323</b>	<b>58,589</b>	<b>0</b>	<b>0</b>	<b>750</b>	<b>0</b>	<b>156,662</b>
<b>Medical:</b>							
Preventive/Presenting Problems	172,684	0	47	354,551	4,033	(1,328,981)	(797,666)
Dental	0	0	0	0	15	7,861	7,876
Laboratory/Testing/Radiology	8,656	0	2	17,775	660	(60,014)	(32,921)
CHAT	489	0	0	0	513	0	1,002
Worksite Wellness	66	0	0	0	36	0	102
Hands GF Services	10,537	0	3	0	312	0	10,852
SRAE	1,273	0	0	0	0	0	1,273
Hands GF Start-Up	17,088	0	5	0	293	0	17,386
Humana Vitality	6,912	0	2	0	92	0	7,006
MCH Coordinator	13,475	0	4	0	856	0	14,335
Child Fatality Prevention	597	0	0	0	91	0	688
Pediatric/Adolescent	48	0	0	0	202	669,064	669,314
Family Planning	3,197	0	1	0	92	165,425	168,715
Maternity Services & Activity	0	0	0	0	0	3,406	3,406
WIC	6,255	0	2	0	366	224,877	231,500
MCH Nutrition & Group Activity	8,517	0	2	0	367	1,527	10,413
Tuberculosis	133	0	0	0	37	61,769	61,939
Sexually Transmitted Diseases	12	0	0	0	37	18,480	18,529
Diabetes	8,909	0	2	0	275	1,350	10,536
Adult Visits & Follow-up	0	0	0	0	92	214,472	214,564
Lead Poisoning Prevention	1,303	0	0	0	92	0	1,395
Breast & Cervical Cancer	139	0	0	0	83	20,764	20,986
Preparedness	16,696	0	5	0	174	0	16,875
Regional Epidemiologist	18,294	0	5	0	165	0	18,464
MRC Focus Group E	513	0	0	0	9	0	522
DIS State Employee	8,728	0	2	0	440	0	9,170
Special Project	1,243	0	0	0	0	0	1,243
Tobacco	12,184	0	4	0	550	0	12,738
Abstinence	1,477	0	0	0	0	0	1,477
Breastfeeding Peer Counseling	5,989	0	2	0	523	0	6,514
Federal Diabetes for Today	0	0	0	0	18	0	18
HIV Counseling/Testing	1,020	0	0	0	18	0	1,038
Ryan White Services	14,911	0	4	0	733	0	15,648
HANDS	77,786	0	21	0	2,017	0	79,824
Arthritis	2,063	0	1	0	9	0	2,073
School Health	66,868	0	19	0	9	0	66,896
With Hands	0	0	0	0	0	0	0
Hands State TA	17,552	0	5	0	294	0	17,851
EPSDT Verbal Notification	241	0	0	0	0	0	241
Medicaid Match	0	0	0	0	0	0	0
<b>Total Medical</b>	<b>505,855</b>	<b>0</b>	<b>138</b>	<b>372,326</b>	<b>13,503</b>	<b>0</b>	<b>891,822</b>
<b>Administrative:</b>							
Minor Restricted Receipts	0	0	0	0	0	0	0
Allocable Leave Time & Fringes	0	0	0	0	0	0	0
<b>Total Administrative</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Indirect Cost Allocation - Space	0	0	0	0	(14,253)	0	(14,253)
Indirect Cost Allocation - Departmental Admin	(603,178)	0	0	0	0	0	(603,178)
Indirect Cost Allocation - Clinic	0	0	0	(372,326)	0	0	(372,326)
Indirect Cost Allocation - Medical	0	0	(138)	0	0	0	(138)
Indirect Cost Allocation - Environmental	0	(58,589)	0	0	0	0	(58,589)
<b>Total Indirect Cost Allocation</b>	<b>(603,178)</b>	<b>(58,589)</b>	<b>(138)</b>	<b>(372,326)</b>	<b>(14,253)</b>	<b>0</b>	<b>(1,048,484)</b>
<b>GRAND TOTALS</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

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, 2019**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State:			
State Restricted	\$ 0	\$ 2,224	\$ 2,224
State Environmental	36,671	67,352	30,681
Public Health Block Grant	9,918	37,319	27,401
Local:			
Tax Appropriations	0	7,746	7,746
County Appropriations	82,062	0	(82,062)
City Appropriations	11,947	0	(11,947)
Donations	0	263	263
Service Fees:			
Other	0	6,069	6,069
Interest	0	11,589	11,589
	<u>140,598</u>	<u>132,562</u>	<u>(8,036)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	40,799	60,629	19,830
Fringe Benefits	21,746	26,401	4,655
Travel	3,600	2,720	(880)
Other	0	54	54
Total Direct	<u>66,145</u>	<u>89,804</u>	<u>23,659</u>
Indirect:			
Share of Department Administration	21,707	26,576	4,869
Share of Environmental Administration	52,403	15,999	(36,404)
Share of Space Occupancy	343	183	(160)
Total Indirect	<u>74,453</u>	<u>42,758</u>	<u>(31,695)</u>
	<u>140,598</u>	<u>132,562</u>	<u>(8,036)</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  
PUBLIC FACILITIES  
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
Tax Appropriations	\$ 0	\$ 50,717	\$ 50,717
County Appropriations	57,940	0	(57,940)
Total Revenues	<u>57,940</u>	<u>50,717</u>	<u>(7,223)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	16,763	22,762	5,999
Fringe Benefits	8,935	9,914	979
Travel	1,100	1,649	549
Office Administration	100	22	(78)
Other	250	204	(46)
Total Direct	<u>27,148</u>	<u>34,551</u>	<u>7,403</u>
Indirect:			
Share of Department Administration	8,919	9,976	1,057
Share of Environmental Administration	21,531	6,007	(15,524)
Share of Space Occupancy	343	183	(160)
Total Indirect	<u>30,793</u>	<u>16,166</u>	<u>(14,627)</u>
Total Expenditures	<u>57,941</u>	<u>50,717</u>	<u>(7,224)</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  
GENERAL SANITATION  
FOR THE YEAR ENDED JUNE 30, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Environmental	\$ 13,349	\$ 0	\$ (13,349)
Local:			
Tax Appropriations	8,253	122,306	114,053
County Appropriations	86,998	0	(86,998)
Total Revenues	108,600	122,306	13,706
Expenditures:			
Direct:			
Salaries and Leave Pay	31,630	56,222	24,592
Fringe Benefits	16,859	24,480	7,621
Travel	2,163	1,860	(303)
Office Administration	50	79	29
Other	100	0	(100)
Total Direct	50,802	82,641	31,839
Indirect:			
Share of Department Administration	16,829	24,646	7,817
Share of Environmental Administration	40,626	14,836	(25,790)
Share of Space Occupancy	343	183	(160)
Total Indirect	57,798	39,665	(18,133)
Total Expenditures	108,600	122,306	13,706
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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 64,353	\$ 64,076	\$ (277)
Service Fees:			
Self Pay Other	100,000	114,501	14,501
Total Revenues	164,353	178,577	14,224
Expenditures:			
Direct:			
Salaries and Leave Pay	46,687	80,877	34,190
Fringe Benefits	24,884	35,221	10,337
Travel	7,284	5,500	(1,784)
Office Administration	0	5	5
Other	350	0	(350)
Total Direct	79,205	121,603	42,398
Indirect:			
Share of Department Administration	24,840	35,449	10,609
Share of Environmental Administration	59,966	21,342	(38,624)
Share of Space Occupancy	343	183	(160)
Total Indirect	85,149	56,974	(28,175)
Total Expenditures	164,354	178,577	14,223
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  
INSTALLER TRAINING  
FOR THE YEAR ENDED JUNE 30, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 5,143	\$ 2,478	\$ (2,665)
Service Fees:			
Self Pay Other	1,200	850	(350)
Total Revenues	6,343	3,328	(3,015)
Expenditures:			
Direct:			
Salaries and Leave Pay	1,876	1,536	(340)
Fringe Benefits	1,000	672	(328)
Travel	0	21	21
Other	25	0	(25)
Total Direct	2,901	2,229	(672)
Indirect:			
Share of Department Administration	998	676	(322)
Share of Environmental Administration	2,410	405	(2,005)
Share of Space Occupancy	34	18	(16)
Total Indirect	3,442	1,099	(2,343)
Total Expenditures	6,343	3,328	(3,015)
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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	386,488	393,930	7,442
Fringe Benefits	205,997	171,557	(34,440)
Independent Contracts	800	4,744	3,944
Travel	2,500	2,417	(83)
Office Administration	0	18	18
Medical Supplies	192,770	223,834	31,064
Automotive	60	0	(60)
Other	0	1,166	1,166
Total Direct	788,615	797,666	9,051
Indirect:			
Share of Department Administration	205,630	172,684	(32,946)
Share of Medical Administration	0	47	47
Share of Space Occupancy	7,549	4,033	(3,516)
Share of Clinic Clerical	385,187	354,551	(30,636)
Share of Preventive Medical	0	(945,749)	(945,749)
Share of Preventive Counseling	0	(1,527)	(1,527)
Share of Problem Medical	(1,386,980)	(310,034)	1,076,946
Share of Problem Counseling	0	(71,647)	(71,647)
Share of Breastfeeding Counseling	0	(24)	(24)
Total Indirect	(788,614)	(797,666)	(9,052)
Total Expenditures	1	0	(1)
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  
DENTAL  
FOR THE YEAR ENDED JUNE 30, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 1,521	\$ 1,521	\$ 0
Local:			
Tax Appropriations	5,114	0	(5,114)
Service Fees:			
Title XIX	6,800	7,212	412
Self Pay Other	100	31	(69)
Insurance	0	19	19
Total Revenues	13,535	8,783	(4,752)
Expenditures:			
Direct:			
Salaries and Leave Pay	228	0	(228)
Fringe Benefits	122	0	(122)
Other	0	53	53
Total Direct	350	53	(297)
Indirect:			
Share of Department Administration	121	0	(121)
Share of Space Occupancy	27	15	(12)
Share of Problem Medical	13,025	7,681	(5,344)
Share of Lab Services	11	180	169
Total Indirect	13,184	7,876	(5,308)
Total Expenditures	13,534	7,929	(5,605)
Excess (Deficiency) of Revenues Over Expenditures	\$ 1	\$ 854	\$ 853

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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	19,250	19,748	498
Fringe Benefits	10,260	8,596	(1,664)
Independent Contracts	12,900	4,577	(8,323)
Total Direct	42,410	32,921	(9,489)
Indirect:			
Share of Department Administration	10,242	8,656	(1,586)
Share of Medical Administration	0	2	2
Share of Space Occupancy	1,235	660	(575)
Share of Clinic Clerical	19,185	17,775	(1,410)
Share of Lab Services	(73,072)	(60,014)	13,058
Total Indirect	(42,410)	(32,921)	9,489
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  
CHAT  
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Preventive Block Grant	\$ 2,000	\$ 2,840	\$ 840
Local:			
Tax Appropriations	4,261	0	(4,261)
Service Fees:			
Program Administration Contracts	0	1,750	1,750
Total Revenues	6,261	4,590	(1,671)
Expenditures:			
Direct:			
Salaries and Leave Pay	2,518	974	(1,544)
Fringe Benefits	1,342	490	(852)
Travel	0	19	19
Automotive	100	119	19
Other	0	20	20
Total Direct	3,960	1,622	(2,338)
Indirect:			
Share of Department Administration	1,340	489	(851)
Share of Space Occupancy	961	513	(448)
Total Indirect	2,301	1,002	(1,299)
Total Expenditures	6,261	2,624	(3,637)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 1,966	\$ 1,966

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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 561	\$ 391	\$ (170)
Total Revenues	561	391	(170)
Expenditures:			
Direct:			
Salaries and Leave Pay	238	131	(107)
Fringe Benefits	127	68	(59)
Other	0	90	90
Total Direct	365	289	(76)
Indirect:			
Share of Department Administration	127	66	(61)
Share of Space Occupancy	69	36	(33)
Total Indirect	196	102	(94)
Total Expenditures	561	391	(170)
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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 52,927	\$ 42,180	\$ (10,747)
Local:			
Tax Appropriations	1,184	0	(1,184)
Total Revenues	54,111	42,180	(11,931)
Expenditures:			
Direct:			
Salaries and Leave Pay	21,928	20,782	(1,146)
Personal Services and Part-Time	0	100	100
Fringe Benefits	11,688	10,415	(1,273)
Travel	0	8	8
Office Administration	845	449	(396)
Automotive	6,400	7,101	701
Other	1,000	0	(1,000)
Total Direct	41,861	38,855	(3,006)
Indirect:			
Share of Department Administration	11,667	10,537	(1,130)
Share of Medical Administration	0	3	3
Share of Space Occupancy	583	312	(271)
Total Indirect	12,250	10,852	(1,398)
Total Expenditures	54,111	49,707	(4,404)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	0	(7,527)	(7,527)
Prior year carryover	0	7,527	7,527
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**  
**SRAE**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 0	\$ 8,067	\$ 8,067
Total Revenues	0	8,067	8,067
Expenditures:			
Direct:			
Salaries and Leave Pay	0	2,522	2,522
Fringe Benefits	0	1,266	1,266
Travel	0	159	159
Office Administration	0	305	305
Automotive	0	26	26
Other	0	2,353	2,353
Total Direct	0	6,631	6,631
Indirect:			
Share of Department Administration	0	1,273	1,273
Total Indirect	0	1,273	1,273
Total Expenditures	0	7,904	7,904
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 163	\$ 163

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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 80,617	\$ 80,617	\$ 0
Total Revenues	80,617	80,617	0
Expenditures:			
Direct:			
Salaries and Leave Pay	36,338	33,901	(2,437)
Fringe Benefits	19,368	16,978	(2,390)
Travel	750	6,483	5,733
Office Administration	360	715	355
Automotive	3,900	196	(3,704)
Other	0	672	672
Total Direct	60,716	58,945	(1,771)
Indirect:			
Share of Department Administration	19,334	17,088	(2,246)
Share of Medical Administration	0	5	5
Share of Space Occupancy	549	293	(256)
Total Indirect	19,883	17,386	(2,497)
Total Expenditures	80,599	76,331	(4,268)
Excess (Deficiency) of Revenues Over Expenditures	\$ 18	\$ 4,286	\$ 4,268

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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Service Fees:			
Insurance	\$ 32,000	\$ 43,285	\$ 11,285
Total Revenues	32,000	43,285	11,285
Expenditures:			
Direct:			
Salaries and Leave Pay	13,998	13,718	(280)
Fringe Benefits	7,461	6,866	(595)
Travel	750	208	(542)
Office Administration	25	102	77
Medical Supplies	2,000	10,945	8,945
Automotive	0	131	131
Other	0	709	709
Total Direct	24,234	32,679	8,445
Indirect:			
Share of Department Administration	7,448	6,912	(536)
Share of Medical Administration	0	2	2
Share of Space Occupancy	172	92	(80)
Total Indirect	7,620	7,006	(614)
Total Expenditures	31,854	39,685	7,831
Excess (Deficiency) of Revenues Over Expenditures	\$ 146	\$ 3,600	\$ 3,454

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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Title V	\$ 62,278	\$ 56,405	\$ (5,873)
Local:			
Tax Appropriations	0	1,818	1,818
Total Revenues	62,278	58,223	(4,055)
Expenditures:			
Direct:			
Salaries and Leave Pay	23,928	26,735	2,807
Fringe Benefits	12,754	13,386	632
Travel	1,750	749	(1,001)
Office Administration	1,000	2,031	1,031
Automotive	513	0	(513)
Other	8,000	987	(7,013)
Total Direct	47,945	43,888	(4,057)
Indirect:			
Share of Department Administration	12,731	13,475	744
Share of Medical Administration	0	4	4
Share of Space Occupancy	1,602	856	(746)
Total Indirect	14,333	14,335	2
Total Expenditures	62,278	58,223	(4,055)
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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Title V	\$ 5,000	\$ 2,762	\$ (2,238)
Total Revenues	5,000	2,762	(2,238)
Expenditures:			
Direct:			
Salaries and Leave Pay	1,907	1,187	(720)
Fringe Benefits	1,016	594	(422)
Travel	50	61	11
Office Administration	500	100	(400)
Other	340	0	(340)
Total Direct	3,813	1,942	(1,871)
Indirect:			
Share of Department Administration	1,015	597	(418)
Share of Space Occupancy	172	91	(81)
Total Indirect	1,187	688	(499)
Total Expenditures	5,000	2,630	(2,370)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 132	\$ 132

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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 0	\$ 5,000	\$ 5,000
Local:			
Tax Appropriations	364,471	214,866	(149,605)
Service Fees:			
Federal	0	123	123
Title XIX	274,000	252,701	(21,299)
Self Pay Other	3,500	7,960	4,460
Insurance	130,000	190,029	60,029
Other	0	130	130
Interest	0	131	131
Total Revenues	771,971	670,940	(101,031)
Expenditures:			
Direct:			
Salaries and Leave Pay	8,605	100	(8,505)
Personal Services and Part-Time	75	0	(75)
Fringe Benefits	4,592	52	(4,540)
Travel	1,200	0	(1,200)
Office Administration	2,200	1,005	(1,195)
Medical Supplies	4,700	254	(4,446)
Other	0	215	215
Total Direct	21,372	1,626	(19,746)
Indirect:			
Share of Department Administration	4,618	48	(4,570)
Share of Space Occupancy	377	202	(175)
Share of Preventive Medical	0	641,654	641,654
Share of Problem Medical	737,687	19,907	(717,780)
Share of Problem Counseling	0	29	29
Share of Lab Services	7,917	7,474	(443)
Total Indirect	750,599	669,314	(81,285)
Total Expenditures	771,971	670,940	(101,031)
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, 2019**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Title X	\$ 62,977	\$ 65,946	\$ 2,969
State:			
State Restricted	2,000	743	(1,257)
Local:			
Tax Appropriations	53,479	46,056	(7,423)
Service Fees:			
Title XIX	63,822	58,820	(5,002)
Self Pay Co-insurance & deductible	0	10	10
Self Pay Other	1,000	3,403	2,403
Insurance	19,000	17,994	(1,006)
Total Revenues	<u>202,278</u>	<u>192,972</u>	<u>(9,306)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	3,328	3,665	337
Personal Services and Part-Time	1,500	2,231	731
Fringe Benefits	1,889	2,050	161
Independent Contracts	2,075	209	(1,866)
Travel	750	631	(119)
Office Administration	0	29	29
Medical Supplies	16,200	15,379	(821)
Other	100	63	(37)
Total Direct	<u>25,842</u>	<u>24,257</u>	<u>(1,585)</u>
Indirect:			
Share of Department Administration	2,569	3,197	628
Share of Medical Administration	0	1	1
Share of Space Occupancy	172	92	(80)
Share of Preventive Medical	0	84,631	84,631
Share of Problem Medical	171,306	64,344	(106,962)
Share of Lab Services	18,590	16,450	(2,140)
Total Indirect	<u>192,637</u>	<u>168,715</u>	<u>(23,922)</u>
Total Expenditures	<u>218,479</u>	<u>192,972</u>	<u>(25,507)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (16,201)</u>	<u>\$ 0</u>	<u>\$ 16,201</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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 11,819	\$ 3,566	\$ (8,253)
Total Revenues	11,819	3,566	(8,253)
Expenditures:			
Direct:			
Independent Contracts	10,250	0	(10,250)
Medical Supplies	275	160	(115)
Total Direct	10,525	160	(10,365)
Indirect:			
Share of Problem Medical	1,294	3,393	2,099
Share of Lab Services	0	13	13
Total Indirect	1,294	3,406	2,112
Total Expenditures	11,819	3,566	(8,253)
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, 2019

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 243,360	\$ 209,731	\$ (33,629)
Local:			
Tax Appropriations	49,291	42,206	(7,085)
Total Revenues	292,651	251,937	(40,714)
Expenditures:			
Direct:			
Salaries and Leave Pay	17,745	12,414	(5,331)
Fringe Benefits	9,458	6,218	(3,240)
Travel	2,000	663	(1,337)
Other	2,500	1,142	(1,358)
Total Direct	31,703	20,437	(11,266)
Indirect:			
Share of Department Administration	9,441	6,255	(3,186)
Share of Medical Administration	0	2	2
Share of Space Occupancy	686	366	(320)
Share of Problem Medical	223,675	135,188	(88,487)
Share of Problem Counseling	0	71,380	71,380
Share of Breastfeeding Counseling	0	24	24
Share of Lab Services	27,146	18,285	(8,861)
Total Indirect	260,948	231,500	(29,448)
Total Expenditures	292,651	251,937	(40,714)
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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Title V	\$ 14,753	\$ 16,031	\$ 1,278
Local:			
Tax Appropriations	44,463	19,504	(24,959)
Service Fees:			
Title XIX	1,030	563	(467)
Self Pay Other	100	133	33
Insurance	400	278	(122)
Total Revenues	60,746	36,509	(24,237)
Expenditures:			
Direct:			
Salaries and Leave Pay	26,188	16,894	(9,294)
Fringe Benefits	13,958	8,459	(5,499)
Travel	1,000	453	(547)
Other	500	290	(210)
Total Direct	41,646	26,096	(15,550)
Indirect:			
Share of Department Administration	13,933	8,517	(5,416)
Share of Medical Administration	0	2	2
Share of Space Occupancy	686	367	(319)
Share of Preventive Counseling	0	1,527	1,527
Share of Problem Medical	4,481	0	(4,481)
Total Indirect	19,100	10,413	(8,687)
Total Expenditures	60,746	36,509	(24,237)
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  
TUBERCULOSIS  
FOR THE YEAR ENDED JUNE 30, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 50	\$ 8,412	\$ 8,362
State:			
Public Health Block Grant	517	0	(517)
Local:			
Tax Appropriations	43,178	34,585	(8,593)
Service Fees:			
Federal	0	110	110
Title XIX	8,900	10,752	1,852
Self Pay Other	2,000	2,372	372
Insurance	4,500	6,470	1,970
	<u>59,145</u>	<u>62,701</u>	<u>3,556</u>
Total Revenues			
Expenditures:			
Direct:			
Salaries and Leave Pay	806	258	(548)
Fringe Benefits	430	130	(300)
Travel	200	0	(200)
Medical Supplies	3,000	261	(2,739)
Automotive	0	113	113
Total Direct	<u>4,436</u>	<u>762</u>	<u>(3,674)</u>
Indirect:			
Share of Department Administration	429	133	(296)
Share of Space Occupancy	69	37	(32)
Share of Preventive Medical	0	4,864	4,864
Share of Problem Medical	48,807	47,323	(1,484)
Share of Lab Services	15,223	9,582	(5,641)
Total Indirect	<u>64,528</u>	<u>61,939</u>	<u>(2,589)</u>
Total Expenditures	<u>68,964</u>	<u>62,701</u>	<u>(6,263)</u>
Excess (Deficiency) of Revenues			
Over Expenditures before Carryover Funds	(9,819)	0	9,819
Prior year carryover	9,819	0	(9,819)
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  
SEXUALLY TRANSMITTED DISEASES  
FOR THE YEAR ENDED JUNE 30, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 0	\$ 11,375	\$ 11,375
Service Fees:			
Title XIX	2,500	5,648	3,148
Self Pay Other	400	498	98
Insurance	250	1,119	869
Total Revenues	3,150	18,640	15,490
Expenditures:			
Direct:			
Salaries and Leave Pay	1,460	31	(1,429)
Fringe Benefits	778	17	(761)
Travel	150	0	(150)
Medical Supplies	0	63	63
Total Direct	2,388	111	(2,277)
Indirect:			
Share of Department Administration	777	12	(765)
Share of Space Occupancy	69	37	(32)
Share of Preventive Medical	0	185	185
Share of Problem Medical	8,342	14,059	5,717
Share of Lab Services	267	4,236	3,969
Total Indirect	9,455	18,529	9,074
Total Expenditures	11,843	18,640	6,797
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(8,693)	0	8,693
Prior year carryover	8,693	0	(8,693)
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  
DIABETES**

FOR THE YEAR ENDED JUNE 30, 2019

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 55,600	\$ 37,560	\$ (18,040)
Service Fees:			
Title XIX	89	1,334	1,245
Self Pay Other	0	6	6
Insurance	45	10	(35)
	55,734	38,910	(16,824)
Total Revenues	55,734	38,910	(16,824)
Expenditures:			
Direct:			
Salaries and Leave Pay	34,017	17,671	(16,346)
Fringe Benefits	18,131	8,847	(9,284)
Travel	0	402	402
Office Administration	0	345	345
Automotive	1,400	561	(839)
Other	1,700	71	(1,629)
Total Direct	55,248	27,897	(27,351)
Indirect:			
Share of Department Administration	18,099	8,909	(9,190)
Share of Medical Administration	0	2	2
Share of Space Occupancy	515	275	(240)
Share of Problem Medical	127	944	817
Share of Problem Counseling	0	209	209
Share of Lab Services	75	197	122
Total Indirect	18,816	10,536	(8,280)
Total Expenditures	74,064	38,433	(35,631)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(18,330)	477	18,807
Prior year carryover	18,330	0	(18,330)
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 0	\$ 477	\$ 477

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, 2019**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
Tax Appropriations	\$ 0	\$ 34,841	\$ 34,841
County Appropriations	0	74,960	74,960
Service Fees:			
Federal	500	1,168	668
Title XVIII	19,000	22,593	3,593
Title XIX	11,500	14,184	2,684
Self Pay Other	7,000	14,386	7,386
Insurance	27,000	52,432	25,432
	<u>65,000</u>	<u>214,564</u>	<u>149,564</u>
Total Revenues			
Expenditures:			
Direct:			
Salaries and Leave Pay	3,162	0	(3,162)
Fringe Benefits	1,685	0	(1,685)
Total Direct	<u>4,847</u>	<u>0</u>	<u>(4,847)</u>
Indirect:			
Share of Department Administration	1,682	0	(1,682)
Share of Space Occupancy	172	92	(80)
Share of Preventive Medical	0	202,279	202,279
Share of Problem Medical	157,697	10,091	(147,606)
Share of Problem Counseling	0	29	29
Share of Lab Services	2,272	2,073	(199)
Total Indirect	<u>161,823</u>	<u>214,564</u>	<u>52,741</u>
Total Expenditures	<u>166,670</u>	<u>214,564</u>	<u>47,894</u>
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(101,670)	0	101,670
Prior year carryover	101,670	0	(101,670)
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, 2019**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State:			
Public Health Block Grant	\$ 3,786	\$ 0	\$ (3,786)
Local:			
County Appropriations	0	778	778
Service Fees:			
Title XIX	2,500	3,576	1,076
Insurance	<u>0</u>	<u>69</u>	<u>69</u>
Total Revenues	<u>6,286</u>	<u>4,423</u>	<u>(1,863)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	2,888	2,583	(305)
Fringe Benefits	1,539	1,292	(247)
Travel	<u>150</u>	<u>178</u>	<u>28</u>
Total Direct	<u>4,577</u>	<u>4,053</u>	<u>(524)</u>
Indirect:			
Share of Department Administration	1,537	1,303	(234)
Share of Space Occupancy	<u>172</u>	<u>92</u>	<u>(80)</u>
Total Indirect	<u>1,709</u>	<u>1,395</u>	<u>(314)</u>
Total Expenditures	<u>6,286</u>	<u>5,448</u>	<u>(838)</u>
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	0	(1,025)	(1,025)
Prior year carryover	0	1,025	1,025
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  
BREAST & CERVICAL CANCER  
FOR THE YEAR ENDED JUNE 30, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 8,100	\$ 6,733	\$ (1,367)
Local:			
County Appropriations	0	4,648	4,648
Service Fees:			
Title XIX	12,575	8,694	(3,881)
Self Pay Other	1,500	1,862	362
Insurance	1,000	1,487	487
Total Revenues	23,175	23,424	249
Expenditures:			
Direct:			
Salaries and Leave Pay	823	275	(548)
Fringe Benefits	439	138	(301)
Independent Contracts	13,925	2,599	(11,326)
Total Direct	15,187	3,012	(12,175)
Indirect:			
Share of Department Administration	438	139	(299)
Share of Space Occupancy	154	83	(71)
Share of Preventive Medical	0	12,136	12,136
Share of Problem Medical	20,539	7,104	(13,435)
Share of Lab Services	1,571	1,524	(47)
Total Indirect	22,702	20,986	(1,716)
Total Expenditures	37,889	23,998	(13,891)
Excess (Deficiency) of Revenues			
Over Expenditures before Carryover Funds	(14,714)	(574)	14,140
Prior year carryover	14,714	574	(14,140)
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  
PREPAREDNESS  
FOR THE YEAR ENDED JUNE 30, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 34,474	\$ 34,474	\$ 0
State:			
Public Health Block Grant	20,000	0	(20,000)
Local:			
County Appropriations	0	37,669	37,669
Total Revenues	54,474	72,143	17,669
Expenditures:			
Direct:			
Salaries and Leave Pay	33,958	33,125	(833)
Fringe Benefits	18,099	16,590	(1,509)
Travel	750	905	155
Office Administration	2,938	3,620	682
Other	350	1,028	678
Total Direct	56,095	55,268	(827)
Indirect:			
Share of Department Administration	18,067	16,696	(1,371)
Share of Medical Administration	0	5	5
Share of Space Occupancy	326	174	(152)
Total Indirect	18,393	16,875	(1,518)
Total Expenditures	74,488	72,143	(2,345)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(20,014)	0	20,014
Prior year carryover	20,014	0	(20,014)
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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 36,349	\$ 32,979	\$ (3,370)
State:			
State Restricted	40,648	36,876	(3,772)
Local:			
County Appropriations	0	6,624	6,624
Total Revenues	76,997	76,479	(518)
Expenditures:			
Direct:			
Salaries and Leave Pay	36,346	36,292	(54)
Fringe Benefits	19,372	18,175	(1,197)
Travel	750	984	234
Office Administration	800	1,660	860
Other	0	904	904
Total Direct	57,268	58,015	747
Indirect:			
Share of Department Administration	19,338	18,294	(1,044)
Share of Medical Administration	0	5	5
Share of Space Occupancy	309	165	(144)
Total Indirect	19,647	18,464	(1,183)
Total Expenditures	76,915	76,479	(436)
Excess (Deficiency) of Revenues Over Expenditures	\$ 82	\$ 0	\$ (82)

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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$          0	\$      2,149	\$      2,149
State:			
Public Health Block Grant	3,098	0	(3,098)
Total Revenues	3,098	2,149	(949)
Expenditures:			
Direct:			
Salaries and Leave Pay	1,325	1,016	(309)
Fringe Benefits	706	508	(198)
Travel	145	0	(145)
Office Administration	200	0	(200)
Total Direct	2,376	1,524	(852)
Indirect:			
Share of Department Administration	705	513	(192)
Share of Space Occupancy	17	9	(8)
Total Indirect	722	522	(200)
Total Expenditures	3,098	2,046	(1,052)
Excess (Deficiency) of Revenues Over Expenditures	\$          0	\$          103	\$          103

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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 74,026	\$ 40,056	\$ (33,970)
Total Revenues	74,026	40,056	(33,970)
Expenditures:			
Direct:			
Salaries and Leave Pay	33,296	17,313	(15,983)
Fringe Benefits	17,747	8,673	(9,074)
Travel	7,400	2,783	(4,617)
Office Administration	580	291	(289)
Other	0	13	13
Total Direct	59,023	29,073	(29,950)
Indirect:			
Share of Department Administration	17,715	8,728	(8,987)
Share of Medical Administration	0	2	2
Share of Space Occupancy	824	440	(384)
Total Indirect	18,539	9,170	(9,369)
Total Expenditures	77,562	38,243	(39,319)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(3,536)	1,813	5,349
Prior year carryover	3,536	0	(3,536)
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	\$ 0	\$ 1,813	\$ 1,813

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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 5,400	\$ 4,809	\$ (591)
Local:			
County Appropriations	0	280	280
Total Revenues	5,400	5,089	(311)
Expenditures:			
Direct:			
Salaries and Leave Pay	0	2,459	2,459
Fringe Benefits	0	1,232	1,232
Travel	75	55	(20)
Office Administration	500	100	(400)
Total Direct	575	3,846	3,271
Indirect:			
Share of Department Administration	0	1,243	1,243
Total Indirect	0	1,243	1,243
Total Expenditures	575	5,089	4,514
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,825	\$ 0	\$ (4,825)

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, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State:			
State Restricted	\$ 54,332	\$ 28,025	\$ (26,307)
Local:			
County Appropriations	0	18,637	18,637
Donations	0	3,241	3,241
Service Fees:			
Program Administration Contracts	0	232	232
Other	0	750	750
Total Revenues	<u>54,332</u>	<u>50,885</u>	<u>(3,447)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	7,428	23,365	15,937
Personal Services and Part-Time	0	675	675
Fringe Benefits	3,959	11,763	7,804
Travel	1,250	1,135	(115)
Office Administration	450	450	0
Other	12,250	1,313	(10,937)
Total Direct	<u>25,337</u>	<u>38,701</u>	<u>13,364</u>
Indirect:			
Share of Department Administration	3,952	12,184	8,232
Share of Medical Administration	0	4	4
Share of Space Occupancy	1,029	550	(479)
Total Indirect	<u>4,981</u>	<u>12,738</u>	<u>7,757</u>
Total Expenditures	<u>30,318</u>	<u>51,439</u>	<u>21,121</u>
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	24,014	(554)	(24,568)
Prior year carryover	0	554	554
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	<u>\$ 24,014</u>	<u>\$ 0</u>	<u>\$ (24,014)</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**  
**ABSTINENCE**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 0	\$ 2,200	\$ 2,200
Local:			
County Appropriations	0	4,489	4,489
Total Revenues	0	6,689	6,689
Expenditures:			
Direct:			
Salaries and Leave Pay	0	2,931	2,931
Fringe Benefits	0	1,465	1,465
Travel	0	378	378
Other	0	438	438
Total Direct	0	5,212	5,212
Indirect:			
Share of Department Administration	0	1,477	1,477
Total Indirect	0	1,477	1,477
Total Expenditures	0	6,689	6,689
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  
BREASTFEEDING PEER COUNSELING  
FOR THE YEAR ENDED JUNE 30, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 0	\$ 15,632	\$ 15,632
State:			
State Restricted	30,000	0	(30,000)
Local:			
County Appropriations	0	4,097	4,097
Total Revenues	30,000	19,729	(10,271)
Expenditures:			
Direct:			
Salaries and Leave Pay	1,276	1,295	19
Personal Services and Part-Time	8,976	8,844	(132)
Fringe Benefits	1,367	1,501	134
Travel	750	465	(285)
Office Administration	775	605	(170)
Other	0	505	505
Total Direct	13,144	13,215	71
Indirect:			
Share of Department Administration	5,455	5,989	534
Share of Medical Administration	0	2	2
Share of Space Occupancy	978	523	(455)
Total Indirect	6,433	6,514	81
Total Expenditures	19,577	19,729	152
Excess (Deficiency) of Revenues Over Expenditures	\$ 10,423	\$ 0	\$ (10,423)

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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 2,500	\$ 146	\$ (2,354)
Local:			
County Appropriations	0	2,406	2,406
Total Revenues	2,500	2,552	52
Expenditures:			
Direct:			
Salaries and Leave Pay	524	0	(524)
Fringe Benefits	279	0	(279)
Travel	0	97	97
Office Administration	450	87	(363)
Other	934	2,350	1,416
Total Direct	2,187	2,534	347
Indirect:			
Share of Department Administration	279	0	(279)
Share of Space Occupancy	34	18	(16)
Total Indirect	313	18	(295)
Total Expenditures	2,500	2,552	52
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  
HIV COUNSELING/TESTING  
FOR THE YEAR ENDED JUNE 30, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 10,952	\$ 2,359	\$ (8,593)
Local:			
County Appropriations	0	2,041	2,041
Total Revenues	10,952	4,400	(6,552)
Expenditures:			
Direct:			
Salaries and Leave Pay	1,692	2,020	328
Fringe Benefits	902	1,008	106
Travel	0	18	18
Office Administration	250	0	(250)
Medical Supplies	0	216	216
Other	300	100	(200)
Total Direct	3,144	3,362	218
Indirect:			
Share of Department Administration	900	1,020	120
Share of Space Occupancy	34	18	(16)
Total Indirect	934	1,038	104
Total Expenditures	4,078	4,400	322
Excess (Deficiency) of Revenues Over Expenditures	\$ 6,874	\$ 0	\$ (6,874)

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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 100,000	\$ 58,334	\$ (41,666)
Local:			
County Appropriations	0	17,981	17,981
Total Revenues	100,000	76,315	(23,685)
Expenditures:			
Direct:			
Salaries and Leave Pay	27,721	29,576	1,855
Fringe Benefits	14,775	14,808	33
Travel	5,500	2,369	(3,131)
Office Administration	980	1,566	586
Automotive	0	69	69
Other	0	12,279	12,279
Total Direct	48,976	60,667	11,691
Indirect:			
Share of Department Administration	14,749	14,911	162
Share of Medical Administration	0	4	4
Share of Space Occupancy	1,373	733	(640)
Total Indirect	16,122	15,648	(474)
Total Expenditures	65,098	76,315	11,217
Excess (Deficiency) of Revenues Over Expenditures	\$ 34,902	\$ 0	\$ (34,902)

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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 23,900	\$ 25,790	\$ 1,890
Local:			
County Appropriations	0	50,010	50,010
Service Fees:			
Title XIX	135,000	240,934	105,934
Total Revenues	158,900	316,734	157,834
Expenditures:			
Direct:			
Salaries and Leave Pay	156,073	153,747	(2,326)
Personal Services and Part-Time	12,500	479	(12,021)
Fringe Benefits	84,142	77,035	(7,107)
Travel	1,000	3,015	2,015
Office Administration	3,200	1,391	(1,809)
Automotive	750	359	(391)
Other	500	884	384
Total Direct	258,165	236,910	(21,255)
Indirect:			
Share of Department Administration	89,689	77,786	(11,903)
Share of Medical Administration	0	21	21
Share of Space Occupancy	3,774	2,017	(1,757)
Total Indirect	93,463	79,824	(13,639)
Total Expenditures	351,628	316,734	(34,894)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(192,728)	0	192,728
Prior year carryover	192,728	0	(192,728)
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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
County Appropriations	\$ 0	\$ 2,379	\$ 2,379
City Appropriations	0	5,940	5,940
Total Revenues	0	8,319	8,319
Expenditures:			
Direct:			
Salaries and Leave Pay	2,536	4,087	1,551
Fringe Benefits	1,352	2,049	697
Travel	200	50	(150)
Other	0	60	60
Total Direct	4,088	6,246	2,158
Indirect:			
Share of Department Administration	1,349	2,063	714
Share of Medical Administration	0	1	1
Share of Space Occupancy	17	9	(8)
Total Indirect	1,366	2,073	707
Total Expenditures	5,454	8,319	2,865
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(5,454)	0	5,454
Prior year carryover	5,454	0	(5,454)
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  
SCHOOL HEALTH  
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Service Fees:			
School Board Contract	\$ 100,000	\$ 70,708	\$ (29,292)
Title XIX	99,250	201,373	102,123
Insurance	0	1,475	1,475
	<u>199,250</u>	<u>273,556</u>	<u>74,306</u>
Total Revenues			
Expenditures:			
Direct:			
Salaries and Leave Pay	129,225	132,667	3,442
Fringe Benefits	68,876	66,436	(2,440)
Travel	150	377	227
Office Administration	1,300	3,702	2,402
Medical Supplies	4,500	3,290	(1,210)
Other	100	188	88
Total Direct	<u>204,151</u>	<u>206,660</u>	<u>2,509</u>
Indirect:			
Share of Department Administration	68,754	66,868	(1,886)
Share of Medical Administration	0	19	19
Share of Space Occupancy	17	9	(8)
Total Indirect	<u>68,771</u>	<u>66,896</u>	<u>(1,875)</u>
Total Expenditures	<u>272,922</u>	<u>273,556</u>	<u>634</u>
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(73,672)	0	73,672
Prior year carryover	73,672	0	(73,672)
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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Donations	\$ 0	\$ 6,392	\$ 6,392
Total Revenues	0	6,392	6,392
Expenditures:			
Direct:			
Other	0	4,195	4,195
Total Direct	0	4,195	4,195
Total Expenditures	0	4,195	4,195
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 2,197	\$ 2,197

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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 80,617	\$ 62,236	\$ (18,381)
Local:			
City Appropriations	0	6,007	6,007
Total Revenues	80,617	68,243	(12,374)
Expenditures:			
Direct:			
Salaries and Leave Pay	28,112	34,822	6,710
Fringe Benefits	14,984	17,435	2,451
Travel	750	3,967	3,217
Office Administration	885	390	(495)
Automotive	5,250	2,643	(2,607)
Other	0	(293)	(293)
Total Direct	49,981	58,964	8,983
Indirect:			
Share of Department Administration	14,957	17,552	2,595
Share of Medical Administration	0	5	5
Share of Space Occupancy	549	294	(255)
Total Indirect	15,506	17,851	2,345
Total Expenditures	65,487	76,815	11,328
Excess (Deficiency) of Revenues			
Over Expenditures before Carryover Funds	15,130	(8,572)	(23,702)
Prior year carryover	0	8,572	8,572
Excess (Deficiency) of Revenues and			
Carryover Funds Over Expenditures	\$ 15,130	\$ 0	\$ (15,130)

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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	0	490	490
Fringe Benefits	0	250	250
Total Direct	0	740	740
Indirect:			
Share of Department Administration	0	241	241
Total Indirect	0	241	241
Total Expenditures	0	981	981
Excess (Deficiency) of Revenues			
Over Expenditures before Carryover Funds	0	(981)	(981)
Prior year carryover	0	981	981
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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Service Fees:			
School Board Contract	\$ 0	\$ 29,292	\$ 29,292
Total Revenues	0	29,292	29,292
Expenditures:			
Direct:			
Other	130,514	93,425	(37,089)
Total Direct	130,514	93,425	(37,089)
Total Expenditures	130,514	93,425	(37,089)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(130,514)	(64,133)	66,381
Prior year carryover	130,514	64,133	(66,381)
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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Travel	0	321	321
Office Administration	0	584	584
Other	0	(1,012)	(1,012)
Total Direct	0	(107)	(107)
Total Expenditures	0	(107)	(107)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 107	\$ 107

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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Title V	\$ 0	\$ 13,554	\$ 13,554
Title X	0	13,318	13,318
Preventive Block Grant	0	10,280	10,280
Department for Health Services	0	62,222	62,222
State:			
State Restricted	0	30,843	30,843
Restricted LHD KERS	451,468	451,468	0
Service Fees:			
Other	0	6,033	6,033
Total Revenues	451,468	587,718	136,250
Expenditures:			
Direct:			
Salaries and Leave Pay	0	336,452	336,452
Fringe Benefits	451,468	1,316,978	865,510
Total Direct	451,468	1,653,430	1,201,962
Indirect:			
Distributed Departmental Administration	0	(64,072)	(64,072)
Distributed Environmental Administration	0	(50,374)	(50,374)
Distributed Medical Administration	0	(69,803)	(69,803)
Distributed Fringe Benefits	0	(865,224)	(865,224)
Distributed Clinic Clerical Administration	0	(152,203)	(152,203)
Total Indirect	0	(1,201,676)	(1,201,676)
Total Expenditures	451,468	451,754	286
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 135,964	\$ 135,964

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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Personal Services and Part-Time	3,032	11,936	8,904
Fringe Benefits	232	1,154	922
Travel	0	(226)	(226)
Space Occupancy	23,500	16,644	(6,856)
Other	0	(15,255)	(15,255)
Total Direct	26,764	14,253	(12,511)
Indirect:			
Distributed Space Occupancy	(26,764)	(14,253)	12,511
Total Indirect	(26,764)	(14,253)	12,511
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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	267,229	225,995	(41,234)
Personal Services and Part-Time	9,000	15,572	6,572
Fringe Benefits	143,121	137,067	(6,054)
Travel	8,000	2,966	(5,034)
Office Administration	153,250	151,702	(1,548)
Automotive	750	72	(678)
Other	71,250	69,804	(1,446)
Total Direct	652,600	603,178	(49,422)
Indirect:			
Distributed Departmental Administration	(652,600)	(603,178)	49,422
Total Indirect	(652,600)	(603,178)	49,422
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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	253,570	245,218	(8,352)
Personal Services and Part-Time	0	144	144
Fringe Benefits	135,152	112,093	(23,059)
Travel	6,000	3,070	(2,930)
Office Administration	8,000	9,983	1,983
Automotive	950	1,151	201
Other	700	667	(33)
Total Direct	404,372	372,326	(32,046)
Indirect:			
Distributed Clinic Clerical Administration	(404,372)	(372,326)	32,046
Total Indirect	(404,372)	(372,326)	32,046
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 MEDICAL ADMINISTRATION**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	0	86	86
Fringe Benefits	0	52	52
Total Direct	0	138	138
Indirect:			
Distributed Medical Administration	0	(138)	(138)
Total Indirect	0	(138)	(138)
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

See Notes to 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, 2019**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	114,576	36,385	(78,191)
Fringe Benefits	61,069	21,822	(39,247)
Travel	890	306	(584)
Office Administration	400	0	(400)
Other	0	76	76
Total Direct	176,935	58,589	(118,346)
Indirect:			
Distributed Environmental Administration	(176,935)	(58,589)	118,346
Total Indirect	(176,935)	(58,589)	118,346
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.



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# KIM HAM

## CERTIFIED PUBLIC ACCOUNTANT

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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**  
Princeton, 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, 2019, 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 25 2019.

#### **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 Pennyrite 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 2019-001.

### **Pennyrite District Health Department's Response to Findings**

Pennyrite District Health Department's response to the finding identified in my audit is described in the accompanying schedule of findings and responses. Pennyrite 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 25, 2019

PENNYRILE DISTRICT HEALTH DEPARTMENT  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2019

**I. Findings – Financial Statement Audit:**

Noncompliance with Specific State Statutes or Regulations

2019-001. 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 \$1,231,082, there was \$269,141 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/Corrective Action Plan:* 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. We do not feel any corrective action is warranted at this time.

PENNYRILE DISTRICT HEALTH DEPARTMENT  
**SCHEDULE OF PRIOR AUDIT FINDINGS**  
FOR THE YEAR ENDED JUNE 30, 2019

**I. Findings – Financial Statement Audit:**

Noncompliance with Specific State Statutes or Regulations

2018-001. Cash and Investments

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. 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. Management notes that these funds had been invested in order to earn a higher rate of interest than could be obtained through investments in bank certificates of deposits.

Status of Finding in Current Year

This is a repeat finding in the current year, as the funds remain at the self-insured entity. See finding 2019-001 on the previous page.

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# KIM HAM

## CERTIFIED PUBLIC ACCOUNTANT

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TAXES ♦ BOOKKEEPING ♦ AUDITING ♦ PAYROLL ♦ CONSULTING

MEMBER,  
*American Institute  
of CPAs*  
♦  
MEMBER,  
*Kentucky Society  
of CPAs*

### MANAGEMENT LETTER

Members of the Board of Health  
**PENNYRILE DISTRICT HEALTH DEPARTMENT**  
Princeton, Kentucky

In planning and performing my audit of the financial statements of the Pennyriple District Health Department for the year ended June 30, 2019, I considered the Department's internal control structure to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during my audit I became aware of certain matters involving internal or accounting controls or compliance with laws, regulations, contracts, or grants. These matters are summarized below. A separate report dated October 25, 2019 contains my report on the Department's internal control over financial reporting and on compliance and other matters. This letter does not affect my report dated October 25, 2019 on the financial statements of the Pennyriple District Health Department.

- The Department had an independent contract agreement with a vendor for information technology and related services; however, amounts were paid to the vendor on a routine basis for services that were not included in the contract, such as anti-virus protection, license fees, and internet services. Also, the contract stipulated the basic fee covered only 25 hours of service per month and any hours in excess of 25 would be billed above the standard contract fee. These items caused the vendor to be paid in excess of the contract amount. The maximum amount set in the contract for the services described in the contract was \$31,492.80. The actual amount paid to the vendor for services after deducting equipment purchases and moving to the new district office was approximately \$50,000, when including the extra amounts for anti-virus protection, license fees, internet service, and hours above 25 per month.
- There was also a vendor that was paid in excess of \$23,000 to host the website domain. There was no contract with this company.

The new public health director has reviewed the IT contract and the vendor has since been replaced. The director and financial staff have been reviewing all contracts in place to determine if any amendments or revisions are needed. They are also reviewing vendor files to determine if there are any independent contractors being paid without a contract in place and will work to obtain contracts for any that are discovered immediately.

I will review the status of these comments during my next audit engagement. I have already discussed these comments with Department personnel. I will be pleased to discuss this in further detail at your convenience.



Benton, Kentucky  
October 25, 2019