

**PENNYRILE DISTRICT**  
**HEALTH DEPARTMENT**  
*Eddyville, Kentucky*

**FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

## C O N T E N T S

<b>FINANCIAL SECTION:</b>	<b>PAGE</b>
Independent Auditor's Report on Financial Statements	1-2
Statement of Assets, Liabilities, and Fund Balances – Regulatory Basis	3
Statement of Revenues and Expenditures – Regulatory Basis	4
Statement of Changes in Fund Balances – Regulatory Basis	5
Comparative Statement of Revenues and Expenditures – Budget and Actual – Regulatory Basis	6
Notes to Financial Statements	7-12
 <b>SUPPLEMENTAL SCHEDULES:</b>	
Schedule of Audit Adjustments	13
Statement of Revenues by Cost Center - Regulatory Basis	14
Statement of Direct Costs by Cost Center - Regulatory Basis	15
Statement of Indirect Costs by Cost Center - Regulatory Basis	16
Comparative Statement of Revenues and Expenditures by Cost Center – Budget and Actual – Regulatory Basis:	
Food Services	17
Public Facilities	18
General Sanitation	19
Onsite Sewage	20
Installer Training	21
Preventive/Presenting Problems	22
Dental	23
Laboratory Testing/Radiology	24
ELC COVID Mini-Grant	25
CHAT	26
COVID-19 Immunization Supp	27
Hands GF Services	28
SRAE	29
Humana Vitality	30
Hands Federal Home Visiting	31
Diabetes Prevent and Control	32
MCH Coordinator	33
ELC Enhancing Detection	34
PHEP Special Project	35
COVID-19 Federal	36
Contact Tracing	37

**C O N T E N T S (Continued)**

<b>SUPPLEMENTAL SCHEDULES (CONTINUED):</b>	<b>PAGE</b>
Comparative Statement of Revenues and Expenditures by Cost Center – Budget and Actual – Regulatory Basis ( <i>Continued</i> ):	
Physical Activity and Nutrition Program	38
Pediatric/Adolescent	39
Immunizations	40
Family Planning	41
WIC	42
MCH Nutrition and Group Activity	43
Tuberculosis	44
Sexually Transmitted Diseases	45
Diabetes	46
Adult Visits and Follow-Up	47
Lead Poisoning Prevention	48
Breast and Cervical Cancer	49
COVID-19 Vaccine	50
Preparedness	51
Regional Epidemiologist	52
MRC Focus Group E	53
Tobacco	54
Breastfeeding Peer Counseling	55
Federal Diabetes for Today	56
HIV Counseling and Testing	57
Ryan White Services	58
HANDS	59
With Hands	60
Medicaid Match	61
Minor Restricted Receipts	62
Allocable Leave Time and Fringes	63
General Space Administration	64
General Departmental Administration	65
General Clinic Administration	66
General Environmental Administration	67
Schedule of Expenditures of Federal Awards	68
Notes to Schedule of Expenditures of Federal Awards	69
 <b>ADDITIONAL REPORTS:</b>	
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	70-71

## **C O N T E N T S (Continued)**

<b>ADDITIONAL REPORTS (CONTINUED):</b>	<b>PAGE</b>
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	72-73
Schedule of Findings and Questioned Costs	74-77
Schedule of Prior Audit Findings	78-79
Management Letter	80
Management's Corrective Action Plan	81

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## **INDEPENDENT AUDITORS' REPORT**

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

### **Report on the Financial Statements**

I have audited the accompanying financial statements of the Pennyrile District Health Department as of and for the year ended June 30, 2021, 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 as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

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 meet the requirements of the Commonwealth of Kentucky.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In 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, 2021, 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 of the Pennyrite District Health Department as of June 30, 2021, and the respective revenues and expenditures, 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 supplementary 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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary statements of revenues, direct costs, and indirect costs by cost center - regulatory basis, the comparative statements of revenues and expenditures by cost center - budget and actual - regulatory basis, and the schedule of expenditures of federal awards 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 supplementary statement of revenues, direct costs, and indirect costs by cost center - regulatory basis, the comparative statements of revenues and expenditures by cost center - budget and actual - regulatory basis, and the schedule of expenditures of federal awards 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, 2021, 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 solely 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, 2021

PENNYRILE DISTRICT HEALTH DEPARTMENT  
**STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES**  
**REGULATORY BASIS**  
 JUNE 30, 2021

**ASSETS:**

**Current Assets:**

Cash:					
Checking		\$		2,448,301	
Petty cash				6,050	
Investments				275,655	
Prepaid payroll withholdings				5,580	

<b>TOTAL ASSETS</b>		<b>\$</b>		<b>2,735,586</b>	
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**LIABILITIES AND FUND BALANCES:**

**LIABILITIES:**

**Current Liabilities:**

Payroll withholdings		\$		6,942	
Accounts payable				399	
Administrative fees payable				27,242	

<b>TOTAL LIABILITIES</b>				<b>34,583</b>	
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**FUND BALANCES:**

Restricted - state				281,209	
Restricted - federal				40,525	
Restricted - fees				325,759	
Restricted - local				410,586	
Unrestricted				1,642,924	

<b>TOTAL FUND BALANCES</b>				<b>2,701,003</b>	
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<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>\$</b>		<b>2,735,586</b>	
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The accompanying notes are an integral part of the financial statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES -  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2021**

Revenues:	
Federal	\$ 1,823,388
State	816,660
Local	975,908
Service fees	1,279,273
Interest	<u>3,860</u>
Total Revenues	<u>4,899,089</u>
Expenditures:	
Current:	
Salaries and leave pay	1,459,282
Personal services and part time	420,965
Fringe benefits	1,054,352
Independent contracts	323
Travel	35,909
Space occupancy	(4,483)
Office administration	249,581
Medical supplies	253,041
Automotive	10,582
Other	282,452
Capital expenditures	<u>107,980</u>
Total Expenditures	<u>3,869,984</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE CARRYOVER	1,029,105
Prior year carryover	<u>12,656</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ 1,041,761</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, 2021**

	<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	\$ 94,666	\$ 23,975	\$ 108,809	\$ 410,586	\$ 1,033,862	\$ 1,671,898
Transfers to carryover:						
State	(30)	0	0	0	0	(30)
Program income	0	0	(12,626)	0	0	(12,626)
Sub-total	94,636	23,975	96,183	410,586	1,033,862	1,659,242
Excess of revenues and carryover funds over expenditures	186,573	16,550	229,576	0	609,062	1,041,761
Fund Balances - ending	<u>\$ 281,209</u>	<u>\$ 40,525</u>	<u>\$ 325,759</u>	<u>\$ 410,586</u>	<u>\$ 1,642,924</u>	<u>\$ 2,701,003</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  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal	\$ 791,100	\$ 1,823,388	\$ 1,032,288
State	618,888	816,660	197,772
Local	974,885	975,908	1,023
Service fees	933,617	1,279,273	345,656
Interest	0	3,860	3,860
	<u>3,318,490</u>	<u>4,899,089</u>	<u>1,580,599</u>
Total Revenues			
Expenditures:			
Current:			
Salaries and leave pay	1,430,741	1,459,282	28,541
Personal services and part time	96,040	420,965	324,925
Fringe benefits	1,130,049	1,054,352	(75,697)
Independent contracts	13,200	323	(12,877)
Travel	58,500	35,909	(22,591)
Space occupancy	0	(4,483)	(4,483)
Office administration	174,000	249,581	75,581
Medical supplies	212,000	253,041	41,041
Automotive	20,850	10,582	(10,268)
Other	197,306	282,452	85,146
Capital expenditures	0	107,980	107,980
	<u>3,332,686</u>	<u>3,869,984</u>	<u>537,298</u>
Total Expenditures			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE CARRYOVER	(14,196)	1,029,105	1,043,301
Prior year carryover	38,249	12,656	(25,593)
	<u>24,053</u>	<u>1,041,761</u>	<u>1,017,708</u>
NET CHANGE IN FUND BALANCE			
Fund balance beginning less transfers to carryover funds	1,659,242	1,659,242	0
FUND BALANCE - ENDING	<u>\$ 1,683,295</u>	<u>\$ 2,701,003</u>	<u>\$ 1,017,708</u>

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

PENNYRILE DISTRICT HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

Note 1: Organization and 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, 2021

Note 1: Organization and 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, 2021, the estimated amount of compensatory absences accrued at current employee pay rates were \$432,258, which consisted of \$166,250 vacation leave, \$260,303 sick leave, and \$5,705 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, 2021

Note 1: Organization and 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, 2021, 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, 2021, the reported amount of the Department's deposits was \$2,448,301 and the bank balance was \$2,579,235. 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 6/30/21 was 1.00%. 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 Pennyryle 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, 2021

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 are 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, 2021

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 \$1,881,413, of which \$1,432,083 was covered by the pension plan administered by the KERS.

The contribution required and paid to KERS for the year ended June 30, 2021, was \$780,056, which consisted of \$708,451 from the Department and \$71,605 from the employees. The portion attributed to the pension fund was \$588,013 and to the insurance fund was \$120,438. The total employer contributions required and paid for the years ended June 30, 2020 and 2019 were \$655,288 and \$868,287, 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 \$4,654 for the year ended June 30, 2021, \$3,798 for the year ended June 30, 2020, and \$5,584 for the year ended June 30, 2019.

The most recent actuarial valuation was performed as of June 30, 2020. Since the Pennyrile District Health Department is required to use the regulatory 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, 2020 was \$13,157,546 and the planned pension expense for the fiscal year ended June 30, 2020 was \$(49,586) based on the June 30, 2020 actuarial report. The Pennyrile District Health Department's proportionate share of the applicable KERS net OPEB liability at June 30, 2020 was \$2,358,392 and the planned OPEB expense for the fiscal year ended June 30, 2020 was \$136,873. 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 .092890% at June 30, 2020.

During the 2021 Regular Session, House Bill 8 (HB 8) was signed into law. HB 8 changes the method of calculating the KERS nonhazardous employer contribution from percent of pay to a two-part calculation. This includes a requirement that each KERS nonhazardous employer pay its own portion of the total KERS nonhazardous unfunded pension liability regardless of covered payroll. Employer contributions have two components. The normal cost covers the benefit accruals active participants will earn during the upcoming year toward their retirement and insurance benefits. The normal cost for pension and insurance combined is 10.10%. The second component is the unfunded liability. Currently, the unfunded liability cost is calculated using a percentage of covered payroll. HB 8 changes the calculation of the unfunded liability cost to a dollar amount that is based on the portion of the KERS nonhazardous plan's total unfunded liability (as of the June 30, 2019 actuarial valuation) that is attributable to each employer's current and former employees. Effective July 1, 2021, the unfunded liability cost will be a dollar amount assigned to each KERS nonhazardous employer, rather than the same percentage of payroll for all employers in the plan. The amount estimated to be paid by the District for FY 22 (based on FY 21 covered payroll) is \$1,002,067.

PENNYRILE DISTRICT HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS (CONCLUDED)  
JUNE 30, 2021

Note 4: Operating Leases

The Department entered into a lease agreement as lessee with Toyota Financial Services on September 11, 2019 for a 2019 Toyota Rav4 at a rate of \$344.96 per month for 36 months. At the end of the lease term, the Department will have the option to purchase the vehicle for \$16,132.

Note 5: Contingencies:

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

Note 6: 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 7: Excess Unrestricted Fund Balance

The provisions of 902 KAR 8:170 Section 3 (3) (c) says that the state allotment to a local health department shall be adjusted if “the local health department accumulates an unrestricted fund balance, as of June 30 of a fiscal year, in excess of thirty (30) percent of that year’s expenditures for non fee programs plus forty (40) percent of that year’s expenditures for fee for service programs, or \$100,000, whichever is greater. The local health department shall submit, to the Department of Public Health, a written plan of use for the amount of the excess. If approved, the funds shall be placed into a local restricted fund to be used solely for the purpose(s) approved.” The unrestricted fund balance at June 30, 2021 exceeded the maximum allowable amount per compliance requirements noted above by \$351,051.



**PENNYRILE DISTRICT  
HEALTH DEPARTMENT**

*Benton, Kentucky*

**SUPPLEMENTAL SCHEDULES**

**JUNE 30, 2021**

PENNYRILE DISTRICT HEALTH DEPARTMENT  
**SCHEDULE OF AUDIT ADJUSTMENTS**  
 JUNE 30, 2021

The following audit adjustments were proposed for the year ended June 30, 2021:

<u>Account Name</u>	<u>Account Number</u>	<u>Debit</u>	<u>Credit</u>
1) Interest	540-480-000	\$12,392.50	
Self-pay other	540-466-000		\$12,392.50
To correct coding of environmental service fees			
2) Automotive	853-584-370	\$24,687.00	
Capital expenditures	853-601-673		\$24,687.00
To correct adjustment made to change code for vehicle purchased when it was correctly made initially			

**PENNYRILE DISTRICT HEALTH DEPARTMENT**  
**STATEMENT OF REVENUES BY COST CENTER -**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Cost Center:	REVENUES						Total Costs	Carryover Funds	Excess of Revenues over Expenditures
	State	Federal	Local	Service Fees	Interest	Total Revenues			
<b>Environmental:</b>									
Food Services	\$ 0	\$ 0	\$ 0	\$ 31,294	\$ 0	\$ 31,294	\$ 31,294	\$ 0	\$ 0
Public Facilities	0	0	0	17,099	0	17,099	17,099	0	0
General Sanitation	0	0	0	54,848	0	54,848	54,848	0	0
Onsite Sewage	0	0	0	196,642	0	196,642	145,011	0	51,631
Installer Training	0	0	0	2,016	0	2,016	2,016	0	0
Total Environmental	0	0	0	301,899	0	301,899	250,268	0	51,631
<b>Medical:</b>									
Preventive/Presenting Problems	0	0	0	0	0	0	0	0	0
Dental	93	0	0	725	0	818	91	0	727
Laboratory/Testing/Radiology	0	0	0	0	0	0	0	0	0
ELC COVID Mini-grant	0	129,790	22,184	0	0	151,974	151,974	0	0
CHAT	0	5,976	8,437	0	0	14,413	14,413	0	0
COVID-19 Immuniz Supp	0	143,873	160,195	0	0	304,068	304,068	0	0
Hands GF Services	0	0	0	0	0	0	30	30	0
SRAE	0	3,183	0	0	0	3,183	3,049	0	134
Humana Vitality	0	0	0	7,323	0	7,323	18,729	11,406	0
Hands Federal Home Visiting	0	55,270	0	0	0	55,270	38,854	0	16,416
Diabetes Prevent and Control	0	46,614	5,646	0	0	52,260	52,260	0	0
MCH Coordinator	0	48,169	5,090	0	0	53,259	53,259	0	0
ELC Enhancing Detection	0	0	545	0	0	545	545	0	0
PHEP Special Project	0	411,908	80,247	0	0	492,155	492,155	0	0
COVID-19 Federal	0	0	0	0	0	0	0	0	0
Contact Tracing	0	372,947	38,496	0	0	411,443	411,443	0	0
Physical Activity & Nutrition	0	16,548	3,844	0	0	20,392	20,392	0	0
Pediatric/Adolescent	37,319	5,000	12,748	83,547	3,860	142,474	142,474	0	0
Immunizations	0	0	118,293	150,271	0	268,564	268,564	0	0
Family Planning	0	11,642	3,238	13,745	0	28,625	28,625	0	0
WIC	0	198,528	22,611	49	0	221,188	221,188	0	0
MCH Nutrition & Group Activity	0	1,665	13,927	0	0	15,592	15,592	0	0
Tuberculosis	0	50	34,681	11,907	0	46,638	46,638	0	0
Sexually Transmitted Diseases	0	0	2,881	1,758	0	4,639	4,639	0	0
Diabetes	91,139	0	0	0	0	91,139	54,394	0	36,745
Adult Visits & Follow-up	0	0	0	64,561	0	64,561	29,816	0	34,745
Lead Poisoning Prevention	0	0	2,226	104	0	2,330	2,330	0	0
Breast & Cervical Cancer	0	0	405	323	0	728	728	0	0
COVID-19 Vaccine	0	0	49,588	117,951	0	167,539	167,539	0	0
Preparedness	0	31,038	4,393	0	0	35,431	35,431	0	0
Regional Epidemiologist	3,145	59,766	5,011	0	0	67,922	67,922	0	0
MRC Focus Group E	0	0	1,918	0	0	1,918	1,918	0	0
Tobacco	48,880	0	5,367	0	0	54,247	54,247	0	0
Breastfeeding Peer Counseling	0	26,000	18,916	0	0	44,916	44,916	0	0
Federal Diabetes for Today	0	1,605	1,331	0	0	2,936	2,936	0	0
HIV Counseling/Testing	0	706	105	0	0	811	811	0	0
Ryan White Services	0	46,432	10	0	0	46,442	46,442	0	0
HANDS	149,734	0	0	525,110	0	674,844	382,543	0	292,301
With Hands	0	0	4,399	0	0	4,399	5,619	1,220	0
Medicaid Match	0	0	38,959	0	0	38,959	38,959	0	0
Total Medical	330,310	1,616,710	665,691	977,374	3,860	3,593,945	3,225,533	12,656	381,068
<b>Administrative:</b>									
Minor Restricted Receipts	0	0	1,013	0	0	1,013	1,013	0	0
Allocable Leave Time & Fringes	486,350	206,678	309,204	0	0	1,002,232	393,170	0	609,062
Total Administrative	486,350	206,678	310,217	0	0	1,003,245	394,183	0	609,062
Indirect Cost Allocation - Space	0	0	0	0	0	0	0	0	0
Indirect Cost Allocation - Admin	0	0	0	0	0	0	0	0	0
Indirect Cost Allocation - Clinic	0	0	0	0	0	0	0	0	0
Indirect Cost Allocation - Env	0	0	0	0	0	0	0	0	0
Total Indirect Cost Allocation	0	0	0	0	0	0	0	0	0
<b>GRAND TOTALS</b>	<b>\$ 816,660</b>	<b>\$ 1,823,388</b>	<b>\$ 975,908</b>	<b>\$ 1,279,273</b>	<b>\$ 3,860</b>	<b>\$ 4,899,089</b>	<b>\$ 3,869,984</b>	<b>\$ 12,656</b>	<b>\$ 1,041,761</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, 2021**

DIRECT COSTS

Cost Center:	DIRECT COSTS											Total Direct
	Salaries	Part-Time	Fringes	Contracts	Travel	Occupancy	Admin	Supplies	Auto	Other	Capital	
<b>Environmental:</b>												
Food Services	\$ 14,929	\$ 0	\$ 5,311	\$ 0	\$ 452	\$ 0	\$ 0	\$ 0	\$ 1,492	\$ 272	\$ 0	\$ 22,456
Public Facilities	8,336	0	2,967	0	419	0	30	0	0	274	0	12,026
General Sanitation	27,981	0	9,952	0	612	0	5	0	0	0	0	38,550
Onsite Sewage	72,813	0	25,903	0	4,324	0	0	0	0	65	0	103,105
Installer Training	1,016	0	362	0	48	0	0	0	0	0	0	1,426
Total Environmental	125,075	0	44,495	0	5,855	0	35	0	1,492	611	0	177,563
<b>Medical:</b>												
Prev/Presenting Problems	173,938	6,930	62,550	288	460	0	0	184,124	204	1,241	0	429,735
Dental	0	0	0	0	0	0	0	0	0	0	0	0
Lab/Testing/Radiology	10,731	165	3,839	5	0	0	0	0	0	0	0	14,740
ELC COVID Mini-grant	18,247	10,321	9,060	0	690	0	94	15,754	405	9,841	79,021	143,433
CHAT	1,970	0	881	0	44	0	2,978	0	0	7,979	0	13,852
COVID-19 Imm Supp	63,910	82,856	35,783	0	967	0	0	47,493	0	28,009	0	259,018
Hands GF Services	(501)	0	(225)	0	0	0	0	0	901	0	0	175
SRAE	1,761	0	788	0	0	0	0	0	0	0	0	2,549
Humana Vitality	5,058	1,992	2,435	0	350	0	0	6,694	0	0	0	16,529
Hands Fed Home Visiting	20,093	0	8,996	0	0	0	0	0	0	2,500	0	31,589
Diabetes Prevent/Control	22,378	0	10,021	0	1,477	0	120	0	0	11,558	0	45,554
MCH Coordinator	29,093	196	13,043	0	97	0	0	0	0	1,374	0	43,803
ELC Enhancing Detection	530	(270)	214	0	9	0	0	0	0	0	0	483
PHEP Special Project	242,709	31,301	111,365	0	2,687	0	3,111	1,450	0	20,149	0	412,772
COVID-19 Federal	(223)	0	(100)	0	0	0	0	0	0	384	0	61
Contact Tracing	62,462	190,426	44,443	0	1,457	0	21,346	0	0	11,813	0	331,947
Phys Activity & Nutrition	5,936	0	2,656	0	0	0	0	0	0	10,000	0	18,592
Pediatric/Adolescent	0	0	0	0	0	0	0	328	0	0	0	328
Immunizations	0	0	0	0	0	0	0	0	0	0	0	0
Family Planning	0	0	0	0	0	0	0	35	0	0	0	35
WIC	19,722	0	8,827	0	112	0	9,155	0	0	3,017	0	40,833
MCH Nutrition/Group Act	2,123	0	949	0	150	0	3,370	0	0	7,951	0	14,543
Tuberculosis	199	0	88	0	0	0	0	0	0	204	0	491
Sexually Transmitted Diseases	0	0	0	0	0	0	0	0	0	0	0	0
Diabetes	17,267	0	7,728	0	1,593	0	2,482	0	0	20,073	0	49,143
Adult Visits & Follow-up	0	0	0	0	0	0	0	0	0	0	0	0
Lead Poisoning Prevention	1,338	0	599	0	0	0	0	0	0	0	0	1,937
Breast & Cervical Cancer	0	0	0	30	0	0	0	0	0	0	0	30
COVID-19 Vaccine	84,740	6,022	38,456	0	3,694	0	1,804	0	0	6,734	0	141,450
Preparedness	13,325	0	5,966	0	3,165	0	1,320	0	0	3,362	4,277	31,415
Regional Epidemiologist	37,628	0	16,843	0	159	0	1,433	0	0	920	0	56,983
MRC Focus Group E	1,108	0	494	0	0	0	0	0	0	0	0	1,602
Tobacco	21,089	0	9,440	0	237	0	25	0	0	16,524	0	47,315
Breastfeeding Peer Counsel	1,177	29,970	3,119	0	600	0	0	0	0	0	0	34,866
Federal Diabetes for Today	0	0	0	0	0	0	693	0	0	2,243	0	2,936
HIV Counseling/Testing	462	0	206	0	0	0	0	0	0	0	0	668
Ryan White Services	20,089	0	8,996	0	240	0	2,096	0	4,398	3,794	0	39,613
HANDS	190,779	0	85,410	0	3,391	0	5,046	0	1,508	15,124	24,682	325,940
With Hands	0	0	0	0	0	0	2,799	0	0	2,820	0	5,619
Medicaid Match	0	0	0	0	0	0	0	0	0	38,959	0	38,959
Total Medical	1,069,138	359,909	492,870	323	21,579	0	57,872	255,878	7,416	226,573	107,980	2,599,538
<b>Administrative:</b>												
Minor Restricted Receipts	0	0	0	0	0	0	413	0	0	600	0	1,013
Allocable Leave Time/Fringes	0	0	393,170	0	0	0	0	0	0	0	0	393,170
Total Administrative	0	0	393,170	0	0	0	413	0	0	600	0	394,183
Indirect Cost Allocation-Space	0	19,308	1,671	0	266	(4,483)	0	0	0	527	0	17,289
Indirect Cost Allocation-Adm	110,968	29,414	59,061	0	511	0	187,379	(2,837)	647	53,552	0	438,695
Indirect Cost Allocation-Clinic	125,861	12,334	48,686	0	7,537	0	3,882	0	855	412	0	199,567
Indirect Cost Allocation-Env	28,240	0	14,399	0	161	0	0	0	172	177	0	43,149
Total Ind Cost Allocation	265,069	61,056	123,817	0	8,475	(4,483)	191,261	(2,837)	1,674	54,668	0	698,700
<b>GRAND TOTALS</b>	<b>\$ 1,459,282</b>	<b>\$ 420,965</b>	<b>\$ 1,054,352</b>	<b>\$ 323</b>	<b>\$ 35,909</b>	<b>\$ (4,483)</b>	<b>\$ 249,581</b>	<b>\$ 253,041</b>	<b>\$ 10,582</b>	<b>\$ 282,452</b>	<b>\$ 107,980</b>	<b>\$ 3,869,984</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, 2021**

Cost Center:	INDIRECT COSTS					Total
	Departmental	Environmental	Clinic	Space	Allocation	Indirect Costs
Environmental:						
Food Services	\$ 3,378	\$ 5,150	\$ 0	\$ 310	\$ 0	\$ 8,838
Public Facilities	1,886	2,876	0	311	0	5,073
General Sanitation	6,335	9,653	0	310	0	16,298
Onsite Sewage	16,477	25,119	0	310	0	41,906
Installer Training	228	351	0	11	0	590
Total Environmental	<u>28,304</u>	<u>43,149</u>	<u>0</u>	<u>1,252</u>	<u>0</u>	<u>72,705</u>
Medical:						
Preventive/Presenting Problems	41,663	0	188,331	5,818	(665,547)	(429,735)
Dental	0	0	0	0	91	91
Laboratory/Testing/Radiology	2,487	0	11,236	355	(28,818)	(14,740)
ELC COVID Mini-grant	8,541	0	0	0	0	8,541
CHAT	561	0	0	0	0	561
COVID-19 Immuniz Supp	45,050	0	0	0	0	45,050
Hands GF Services	(145)	0	0	0	0	(145)
SRAE	500	0	0	0	0	500
Humana Vitality	2,089	0	0	111	0	2,200
Hands Federal Home Visiting	5,725	0	0	1,540	0	7,265
Diabetes Prevent and Control	6,374	0	0	332	0	6,706
MCH Coordinator	8,348	0	0	1,108	0	9,456
ELC Enhancing Detection	62	0	0	0	0	62
PHEP Special Project	79,272	0	0	111	0	79,383
COVID-19 Federal	(61)	0	0	0	0	(61)
Contact Tracing	79,496	0	0	0	0	79,496
Physical Activity & Nutrition	1,689	0	0	111	0	1,800
Pediatric/Adolescent	0	0	0	0	142,146	142,146
Immunizations	0	0	0	0	268,564	268,564
Family Planning	0	0	0	0	28,590	28,590
WIC	5,615	0	0	887	173,853	180,355
MCH Nutrition & Group Activity	605	0	0	444	0	1,049
Tuberculosis	57	0	0	111	45,979	46,147
Sexually Transmitted Diseases	0	0	0	11	4,628	4,639
Diabetes	4,918	0	0	333	0	5,251
Adult Visits & Follow-up	0	0	0	0	29,816	29,816
Lead Poisoning Prevention	382	0	0	11	0	393
Breast & Cervical Cancer	0	0	0	0	698	698
COVID-19 Vaccine	26,089	0	0	0	0	26,089
Preparedness	3,795	0	0	221	0	4,016
Regional Epidemiologist	10,717	0	0	222	0	10,939
MRC Focus Group E	316	0	0	0	0	316
Tobacco	6,006	0	0	926	0	6,932
Breastfeeding Peer Counseling	10,046	0	0	4	0	10,050
Federal Diabetes for Today	0	0	0	0	0	0
HIV Counseling/Testing	132	0	0	11	0	143
Ryan White Services	5,721	0	0	1,108	0	6,829
HANDS	54,341	0	0	2,262	0	56,603
With Hands	0	0	0	0	0	0
Medicaid Match	0	0	0	0	0	0
Total Medical	<u>410,391</u>	<u>0</u>	<u>199,567</u>	<u>16,037</u>	<u>0</u>	<u>625,995</u>
Administrative:						
Minor Restricted Receipts	0	0	0	0	0	0
Allocable Leave Time & Fringes	0	0	0	0	0	0
Total Administrative	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Indirect Cost Allocation - Space	0	0	0	(17,289)	0	(17,289)
Indirect Cost Allocation - Departmental Admin	(438,695)	0	0	0	0	(438,695)
Indirect Cost Allocation - Clinic	0	0	(199,567)	0	0	(199,567)
Indirect Cost Allocation - Environmental	0	(43,149)	0	0	0	(43,149)
Total Indirect Cost Allocation	<u>(438,695)</u>	<u>(43,149)</u>	<u>(199,567)</u>	<u>(17,289)</u>	<u>0</u>	<u>(698,700)</u>
GRAND TOTALS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

**PENNYRILE DISTRICT HEALTH DEPARTMENT  
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL - REGULATORY BASIS  
FOOD SERVICES  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
County Appropriations	\$ 60,820	\$ 0	\$ (60,820)
City Appropriations	11,200	0	(11,200)
Service Fees:			
Self Pay Other	64,200	31,294	(32,906)
Total Revenues	136,220	31,294	(104,926)
Expenditures:			
Direct:			
Salaries and Leave Pay	40,106	14,929	(25,177)
Personal Services and Part-Time	10,750	0	(10,750)
Fringe Benefits	21,272	5,311	(15,961)
Travel	2,000	452	(1,548)
Automotive	0	1,492	1,492
Other	0	272	272
Total Direct	74,128	22,456	(51,672)
Indirect:			
Share of Department Administration	33,206	3,378	(29,828)
Share of Environmental Administration	28,529	5,150	(23,379)
Share of Space Occupancy	357	310	(47)
Total Indirect	62,092	8,838	(53,254)
Total Expenditures	136,220	31,294	(104,926)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

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

**PENNYRILE DISTRICT HEALTH DEPARTMENT  
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL - REGULATORY BASIS  
PUBLIC FACILITIES  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
County Appropriations	\$ 12,552	\$ 0	\$ (12,552)
Service Fees:			
Self Pay Other	25,000	17,099	(7,901)
Total Revenues	37,552	17,099	(20,453)
Expenditures:			
Direct:			
Salaries and Leave Pay	13,105	8,336	(4,769)
Fringe Benefits	6,682	2,967	(3,715)
Travel	1,500	419	(1,081)
Office Administration	0	30	30
Other	0	274	274
Total Direct	21,287	12,026	(9,261)
Indirect:			
Share of Department Administration	8,557	1,886	(6,671)
Share of Environmental Administration	7,352	2,876	(4,476)
Share of Space Occupancy	357	311	(46)
Total Indirect	16,266	5,073	(11,193)
Total Expenditures	37,553	17,099	(20,454)
Excess (Deficiency) of Revenues Over Expenditures	\$ (1)	\$ 0	\$ 1

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

**PENNYRILE DISTRICT HEALTH DEPARTMENT  
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL - REGULATORY BASIS  
GENERAL SANITATION  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
County Appropriations	\$ 87,927	\$ 0	\$ (87,927)
Service Fees:			
Self Pay Other	0	54,848	54,848
Total Revenues	87,927	54,848	(33,079)
Expenditures:			
Direct:			
Salaries and Leave Pay	31,232	27,981	(3,251)
Fringe Benefits	15,925	9,952	(5,973)
Travel	2,500	612	(1,888)
Office Administration	0	5	5
Total Direct	49,657	38,550	(11,107)
Indirect:			
Share of Department Administration	20,393	6,335	(14,058)
Share of Environmental Administration	17,520	9,653	(7,867)
Share of Space Occupancy	357	310	(47)
Total Indirect	38,270	16,298	(21,972)
Total Expenditures	87,927	54,848	(33,079)
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, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
County Appropriations	\$ 48,348	\$ 0	\$ (48,348)
Service Fees:			
Self Pay Other	119,800	196,642	76,842
Total Revenues	168,148	196,642	28,494
Expenditures:			
Direct:			
Salaries and Leave Pay	59,215	72,813	13,598
Fringe Benefits	30,194	25,903	(4,291)
Travel	6,500	4,324	(2,176)
Other	0	65	65
Total Direct	95,909	103,105	7,196
Indirect:			
Share of Department Administration	38,664	16,477	(22,187)
Share of Environmental Administration	33,218	25,119	(8,099)
Share of Space Occupancy	357	310	(47)
Total Indirect	72,239	41,906	(30,333)
Total Expenditures	168,148	145,011	(23,137)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 51,631	\$ 51,631

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, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Service Fees:			
Self Pay Other	\$ 1,397	\$ 2,016	\$ 619
Total Revenues	1,397	2,016	619
Expenditures:			
Direct:			
Salaries and Leave Pay	508	1,016	508
Fringe Benefits	259	362	103
Travel	0	48	48
Total Direct	767	1,426	659
Indirect:			
Share of Department Administration	332	228	(104)
Share of Environmental Administration	285	351	66
Share of Space Occupancy	13	11	(2)
Total Indirect	630	590	(40)
Total Expenditures	1,397	2,016	619
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, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	259,422	173,938	(85,484)
Personal Services and Part-Time	12,000	6,930	(5,070)
Fringe Benefits	133,197	62,550	(70,647)
Independent Contracts	1,200	288	(912)
Travel	5,000	460	(4,540)
Medical Supplies	201,000	184,124	(16,876)
Automotive	0	204	204
Other	0	1,241	1,241
Total Direct	611,819	429,735	(182,084)
Indirect:			
Share of Department Administration	177,223	41,663	(135,560)
Share of Space Occupancy	6,702	5,818	(884)
Share of Clinic Clerical	351,733	188,331	(163,402)
Share of Preventive Medical	0	(401,340)	(401,340)
Share of Problem Medical	(1,147,477)	(202,832)	944,645
Share of Problem Counseling	0	(61,375)	(61,375)
Total Indirect	(611,819)	(429,735)	182,084
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  
DENTAL**

FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 700	\$ 93	\$ (607)
Local:			
County Appropriations	30	0	(30)
Service Fees:			
Title XIX	7,987	510	(7,477)
Self Pay Other	0	215	215
Total Revenues	8,717	818	(7,899)
Expenditures:			
Indirect:			
Share of Problem Medical	13,350	0	(13,350)
Share of Lab Services	0	91	91
Total Indirect	13,350	91	(13,259)
Total Expenditures	13,350	91	(13,259)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(4,633)	727	5,360
Prior year carryover	4,633	0	(4,633)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 727	\$ 727

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, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	12,041	10,731	(1,310)
Personal Services and Part-Time	0	165	165
Fringe Benefits	6,140	3,839	(2,301)
Independent Contracts	12,000	5	(11,995)
Medical Supplies	4,000	0	(4,000)
Total Direct	34,181	14,740	(19,441)
Indirect:			
Share of Department Administration	7,862	2,487	(5,375)
Share of Space Occupancy	409	355	(54)
Share of Clinic Clerical	15,604	11,236	(4,368)
Share of Lab Services	(58,056)	(28,818)	29,238
Total Indirect	(34,181)	(14,740)	19,441
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  
ELC COVID MINIGRANT  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Payroll Protection Act	\$ 0	\$ 129,790	\$ 129,790
Local:			
Tax Appropriations	0	22,184	22,184
Total Revenues	0	151,974	151,974
Expenditures:			
Direct:			
Salaries and Leave Pay	0	18,247	18,247
Personal Services and Part-Time	0	10,321	10,321
Fringe Benefits	0	9,060	9,060
Travel	0	690	690
Office Administration	0	94	94
Medical Supplies	0	15,754	15,754
Automotive	0	405	405
Other	0	9,841	9,841
Capital Expenditures	0	79,021	79,021
Total Direct	0	143,433	143,433
Indirect:			
Share of Department Administration	0	8,541	8,541
Total Indirect	0	8,541	8,541
Total Expenditures	0	151,974	151,974
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 - COMMUNITY HEALTH ACTION  
 FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Preventive Block Grant	\$ 0	\$ 5,976	\$ 5,976
Local:			
Tax Appropriations	<u>0</u>	<u>8,437</u>	<u>8,437</u>
Total Revenues	<u>0</u>	<u>14,413</u>	<u>14,413</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	0	1,970	1,970
Fringe Benefits	0	881	881
Travel	0	44	44
Office Administration	0	2,978	2,978
Other	0	7,979	7,979
Total Direct	<u>0</u>	<u>13,852</u>	<u>13,852</u>
Indirect:			
Share of Department Administration	<u>0</u>	<u>561</u>	<u>561</u>
Total Indirect	<u>0</u>	<u>561</u>	<u>561</u>
Total Expenditures	<u>0</u>	<u>14,413</u>	<u>14,413</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**  
**COVID-19 IMMUNIZATION SUPP**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
MCH-A General	\$ 0	\$ 143,873	\$ 143,873
Local:			
Tax Appropriations	0	160,195	160,195
Total Revenues	0	304,068	304,068
Expenditures:			
Direct:			
Salaries and Leave Pay	0	63,910	63,910
Personal Services and Part-Time	0	82,856	82,856
Fringe Benefits	0	35,783	35,783
Travel	0	967	967
Medical Supplies	0	47,493	47,493
Other	0	28,009	28,009
Total Direct	0	259,018	259,018
Indirect:			
Share of Department Administration	0	45,050	45,050
Total Indirect	0	45,050	45,050
Total Expenditures	0	304,068	304,068
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, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	0	(501)	(501)
Fringe Benefits	0	(225)	(225)
Automotive	0	901	901
Total Direct	0	175	175
Indirect:			
Share of Department Administration	0	(145)	(145)
Total Indirect	0	(145)	(145)
Total Expenditures	0	30	30
Excess (Deficiency) of Revenues			
Over Expenditures before Carryover Funds	0	(30)	(30)
Prior year carryover	0	30	30
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**  
**SRAE**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 0	\$ 3,183	\$ 3,183
Total Revenues	0	3,183	3,183
Expenditures:			
Direct:			
Salaries and Leave Pay	0	1,761	1,761
Fringe Benefits	0	788	788
Total Direct	0	2,549	2,549
Indirect:			
Share of Department Administration	0	500	500
Total Indirect	0	500	500
Total Expenditures	0	3,049	3,049
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 134	\$ 134

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, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Service Fees:			
Insurance	\$ 23,255	\$ 7,323	\$ (15,932)
Total Revenues	23,255	7,323	(15,932)
Expenditures:			
Direct:			
Salaries and Leave Pay	12,501	5,058	(7,443)
Personal Services and Part-Time	0	1,992	1,992
Fringe Benefits	6,374	2,435	(3,939)
Travel	500	350	(150)
Medical Supplies	5,000	6,694	1,694
Total Direct	24,375	16,529	(7,846)
Indirect:			
Share of Department Administration	8,162	2,089	(6,073)
Share of Space Occupancy	128	111	(17)
Total Indirect	8,290	2,200	(6,090)
Total Expenditures	32,665	18,729	(13,936)
Excess (Deficiency) of Revenues			
Over Expenditures before Carryover Funds	(9,410)	(11,406)	(1,996)
Prior year carryover	9,410	11,406	1,996
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 FEDERAL HOME VISITING  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 129,760	\$ 55,270	\$ (74,490)
Total Revenues	129,760	55,270	(74,490)
Expenditures:			
Direct:			
Salaries and Leave Pay	45,048	20,093	(24,955)
Fringe Benefits	22,970	8,996	(13,974)
Travel	2,500	0	(2,500)
Office Administration	500	0	(500)
Automotive	3,500	0	(3,500)
Other	0	2,500	2,500
Total Direct	74,518	31,589	(42,929)
Indirect:			
Share of Department Administration	29,414	5,725	(23,689)
Share of Space Occupancy	1,774	1,540	(234)
Total Indirect	31,188	7,265	(23,923)
Total Expenditures	105,706	38,854	(66,852)
Excess (Deficiency) of Revenues Over Expenditures	\$ 24,054	\$ 16,416	\$ (7,638)

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 PREVENT AND CONTROL  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 38,000	\$ 46,614	\$ 8,614
Local:			
Tax Appropriations	0	5,646	5,646
County Appropriations	9,401	0	(9,401)
Total Revenues	<u>47,401</u>	<u>52,260</u>	<u>4,859</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	17,809	22,378	4,569
Fringe Benefits	9,081	10,021	940
Travel	3,000	1,477	(1,523)
Office Administration	0	120	120
Other	5,500	11,558	6,058
Total Direct	<u>35,390</u>	<u>45,554</u>	<u>10,164</u>
Indirect:			
Share of Department Administration	11,628	6,374	(5,254)
Share of Space Occupancy	383	332	(51)
Total Indirect	<u>12,011</u>	<u>6,706</u>	<u>(5,305)</u>
Total Expenditures	<u>47,401</u>	<u>52,260</u>	<u>4,859</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  
MCH COORDINATOR  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Title V	\$ 94,725	\$ 48,169	\$ (46,556)
Local:			
Tax Appropriations	0	5,090	5,090
County Appropriations	14,484	0	(14,484)
Total Revenues	109,209	53,259	(55,950)
Expenditures:			
Direct:			
Salaries and Leave Pay	46,204	29,093	(17,111)
Personal Services and Part-Time	0	196	196
Fringe Benefits	23,559	13,043	(10,516)
Travel	2,000	97	(1,903)
Other	6,000	1,374	(4,626)
Total Direct	77,763	43,803	(33,960)
Indirect:			
Share of Department Administration	30,169	8,348	(21,821)
Share of Space Occupancy	1,277	1,108	(169)
Total Indirect	31,446	9,456	(21,990)
Total Expenditures	109,209	53,259	(55,950)
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**  
**ELC ENHANCING DETECTION**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 0	\$ 545	\$ 545
Total Revenues	0	545	545
Expenditures:			
Direct:			
Salaries and Leave Pay	0	530	530
Personal Services and Part-Time	0	(270)	(270)
Fringe Benefits	0	214	214
Travel	0	9	9
Total Direct	0	483	483
Indirect:			
Share of Department Administration	0	62	62
Total Indirect	0	62	62
Total Expenditures	0	545	545
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

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

**PENNYRILE DISTRICT HEALTH DEPARTMENT  
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL - REGULATORY BASIS  
PHEP SPECIAL PROJECT  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
CARES Act	\$ 0	\$ 411,908	\$ 411,908
Local:			
Tax Appropriations	8,740	80,247	71,507
County Appropriations	4,283	0	(4,283)
Total Revenues	13,023	492,155	479,132
Expenditures:			
Direct:			
Salaries and Leave Pay	5,962	242,709	236,747
Personal Services and Part-Time	0	31,301	31,301
Fringe Benefits	3,040	111,365	108,325
Travel	0	2,687	2,687
Office Administration	0	3,111	3,111
Medical Supplies	0	1,450	1,450
Other	0	20,149	20,149
Total Direct	9,002	412,772	403,770
Indirect:			
Share of Department Administration	3,893	79,272	75,379
Share of Space Occupancy	128	111	(17)
Total Indirect	4,021	79,383	75,362
Total Expenditures	13,023	492,155	479,132
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**  
**COVID-19 FEDERAL**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	0	(223)	(223)
Fringe Benefits	0	(100)	(100)
Other	0	384	384
Total Direct	0	61	61
Indirect:			
Share of Department Administration	0	(61)	(61)
Total Indirect	0	(61)	(61)
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  
 CONTACT TRACING  
 FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
CARES Act	\$ 0	\$ 372,947	\$ 372,947
Local:			
Tax Appropriations	0	38,496	38,496
Total Revenues	0	411,443	411,443
Expenditures:			
Direct:			
Salaries and Leave Pay	0	62,462	62,462
Personal Services and Part-Time	0	190,426	190,426
Fringe Benefits	0	44,443	44,443
Travel	0	1,457	1,457
Office Administration	0	21,346	21,346
Other	0	11,813	11,813
Total Direct	0	331,947	331,947
Indirect:			
Share of Department Administration	0	79,496	79,496
Total Indirect	0	79,496	79,496
Total Expenditures	0	411,443	411,443
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  
PHYSICAL ACTIVITY AND NUTRITION PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 13,637	\$ 16,548	\$ 2,911
Local:			
Tax Appropriations	4,297	3,844	(453)
Total Revenues	17,934	20,392	2,458
Expenditures:			
Direct:			
Salaries and Leave Pay	7,025	5,936	(1,089)
Personal Services and Part-Time	65	0	(65)
Fringe Benefits	3,587	2,656	(931)
Travel	500	0	(500)
Other	2,000	10,000	8,000
Total Direct	13,177	18,592	5,415
Indirect:			
Share of Department Administration	4,629	1,689	(2,940)
Share of Space Occupancy	128	111	(17)
Total Indirect	4,757	1,800	(2,957)
Total Expenditures	17,934	20,392	2,458
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

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

**PENNYRILE DISTRICT HEALTH DEPARTMENT  
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL - REGULATORY BASIS  
PEDIATRIC/ADOLESCENT  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 5,000	\$ 5,000	\$ 0
State:			
Public Health Block Grant	37,319	37,319	0
Local:			
Tax Appropriations	357	12,740	12,383
Donations	0	8	8
Service Fees:			
Title XIX	68,765	56,316	(12,449)
Self Pay Other	0	1,508	1,508
Insurance	50,233	25,678	(24,555)
Other	0	45	45
Interest	0	3,860	3,860
Total Revenues	<u>161,674</u>	<u>142,474</u>	<u>(19,200)</u>
Expenditures:			
Direct:			
Travel	1,000	0	(1,000)
Medical Supplies	0	328	328
Total Direct	<u>1,000</u>	<u>328</u>	<u>(672)</u>
Indirect:			
Share of Preventive Medical	0	130,956	130,956
Share of Problem Medical	152,262	6,832	(145,430)
Share of Problem Counseling	0	177	177
Share of Lab Services	8,412	4,181	(4,231)
Total Indirect	<u>160,674</u>	<u>142,146</u>	<u>(18,528)</u>
Total Expenditures	<u>161,674</u>	<u>142,474</u>	<u>(19,200)</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**  
**IMMUNIZATIONS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 367,736	\$ 118,293	\$ (249,443)
Service Fees:			
Title XVIII	0	1,340	1,340
Title XIX	171,717	62,311	(109,406)
Self Pay Other	0	2,892	2,892
Insurance	0	83,728	83,728
Total Revenues	539,453	268,564	(270,889)
Expenditures:			
Indirect:			
Share of Preventive Medical	0	246,371	246,371
Share of Problem Medical	539,453	22,193	(517,260)
Total Indirect	539,453	268,564	(270,889)
Total Expenditures	539,453	268,564	(270,889)
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, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Title X	\$ 44,780	\$ 11,642	\$ (33,138)
Local:			
Tax Appropriations	10,453	3,238	(7,215)
Service Fees:			
Title XIX	11,946	11,362	(584)
Self Pay Other	0	340	340
Insurance	1,500	2,043	543
Total Revenues	<u>68,679</u>	<u>28,625</u>	<u>(40,054)</u>
Expenditures:			
Direct:			
Medical Supplies	<u>0</u>	<u>35</u>	<u>35</u>
Total Direct	<u>0</u>	<u>35</u>	<u>35</u>
Indirect:			
Share of Preventive Medical	0	584	584
Share of Problem Medical	52,067	16,167	(35,900)
Share of Lab Services	16,612	11,839	(4,773)
Total Indirect	<u>68,679</u>	<u>28,590</u>	<u>(40,089)</u>
Total Expenditures	<u>68,679</u>	<u>28,625</u>	<u>(40,054)</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  
WIC**

FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 233,408	\$ 198,528	\$ (34,880)
Local:			
Tax Appropriations	69,191	22,611	(46,580)
Service Fees:			
Insurance	0	49	49
Total Revenues	302,599	221,188	(81,411)
Expenditures:			
Direct:			
Salaries and Leave Pay	15,059	19,722	4,663
Fringe Benefits	7,679	8,827	1,148
Travel	1,000	112	(888)
Office Administration	0	9,155	9,155
Other	2,000	3,017	1,017
Total Direct	25,738	40,833	15,095
Indirect:			
Share of Department Administration	9,833	5,615	(4,218)
Share of Space Occupancy	1,021	887	(134)
Share of Problem Medical	252,614	111,634	(140,980)
Share of Problem Counseling	0	61,180	61,180
Share of Lab Services	13,393	1,039	(12,354)
Total Indirect	276,861	180,355	(96,506)
Total Expenditures	302,599	221,188	(81,411)
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, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Title V	\$ 14,753	\$ 1,665	\$ (13,088)
Local:			
Tax Appropriations	19,323	13,927	(5,396)
Service Fees:			
Title XIX	530	0	(530)
Total Revenues	34,606	15,592	(19,014)
Expenditures:			
Direct:			
Salaries and Leave Pay	13,347	2,123	(11,224)
Fringe Benefits	6,806	949	(5,857)
Travel	500	150	(350)
Office Administration	0	3,370	3,370
Other	3,000	7,951	4,951
Total Direct	23,653	14,543	(9,110)
Indirect:			
Share of Department Administration	8,715	605	(8,110)
Share of Space Occupancy	511	444	(67)
Share of Problem Medical	1,727	0	(1,727)
Total Indirect	10,953	1,049	(9,904)
Total Expenditures	34,606	15,592	(19,014)
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, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 50	\$ 50	\$ 0
Local:			
Tax Appropriations	49,417	34,681	(14,736)
Service Fees:			
Federal	0	85	85
Title XIX	9,312	5,426	(3,886)
Self Pay Other	0	2,537	2,537
Insurance	1,500	3,859	2,359
Total Revenues	60,279	46,638	(13,641)
Expenditures:			
Direct:			
Salaries and Leave Pay	194	199	5
Fringe Benefits	99	88	(11)
Travel	1,000	0	(1,000)
Other	0	204	204
Total Direct	1,293	491	(802)
Indirect:			
Share of Department Administration	127	57	(70)
Share of Space Occupancy	128	111	(17)
Share of Preventive Medical	0	1,357	1,357
Share of Problem Medical	47,066	34,269	(12,797)
Share of Lab Services	11,665	10,353	(1,312)
Total Indirect	58,986	46,147	(12,839)
Total Expenditures	60,279	46,638	(13,641)
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  
SEXUALLY TRANSMITTED DISEASES  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 12,158	\$ 2,881	\$ (9,277)
Service Fees:			
Title XIX	3,599	1,386	(2,213)
Self Pay Other	0	200	200
Insurance	500	172	(328)
Total Revenues	16,257	4,639	(11,618)
Expenditures:			
Direct:			
Salaries and Leave Pay	484	0	(484)
Fringe Benefits	247	0	(247)
Medical Supplies	2,000	0	(2,000)
Total Direct	2,731	0	(2,731)
Indirect:			
Share of Department Administration	316	0	(316)
Share of Space Occupancy	13	11	(2)
Share of Problem Medical	12,211	4,193	(8,018)
Share of Lab Services	986	435	(551)
Total Indirect	13,526	4,639	(8,887)
Total Expenditures	16,257	4,639	(11,618)
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  
DIABETES**

FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 42,000	\$ 91,139	\$ 49,139
Local:			
Tax Appropriations	12,113	0	(12,113)
Service Fees:			
Title XIX	85	0	(85)
	54,198	91,139	36,941
Total Revenues			
Expenditures:			
Direct:			
Salaries and Leave Pay	22,386	17,267	(5,119)
Fringe Benefits	11,415	7,728	(3,687)
Travel	2,000	1,593	(407)
Office Administration	0	2,482	2,482
Other	3,000	20,073	17,073
	38,801	49,143	10,342
Total Direct			
Indirect:			
Share of Department Administration	14,617	4,918	(9,699)
Share of Space Occupancy	383	333	(50)
Share of Problem Medical	337	0	(337)
Share of Lab Services	60	0	(60)
	15,397	5,251	(10,146)
Total Indirect			
Total Expenditures	54,198	54,394	196
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 36,745	\$ 36,745

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, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Service Fees:			
Federal	\$ 0	\$ 385	\$ 385
Title XVIII	2,000	50,512	48,512
Title XIX	3,133	3,616	483
Self Pay Other	3,185	1,615	(1,570)
Insurance	8,036	8,433	397
Total Revenues	16,354	64,561	48,207
Expenditures:			
Indirect:			
Share of Preventive Medical	0	21,943	21,943
Share of Problem Medical	14,701	7,093	(7,608)
Share of Problem Counseling	0	18	18
Share of Lab Services	1,653	762	(891)
Total Indirect	16,354	29,816	13,462
Total Expenditures	16,354	29,816	13,462
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 34,745	\$ 34,745

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, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 4,586	\$ 2,226	\$ (2,360)
Service Fees:			
Title XIX	296	104	(192)
Total Revenues	4,882	2,330	(2,552)
Expenditures:			
Direct:			
Salaries and Leave Pay	2,020	1,338	(682)
Fringe Benefits	1,030	599	(431)
Travel	500	0	(500)
Total Direct	3,550	1,937	(1,613)
Indirect:			
Share of Department Administration	1,319	382	(937)
Share of Space Occupancy	13	11	(2)
Total Indirect	1,332	393	(939)
Total Expenditures	4,882	2,330	(2,552)
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  
BREAST & CERVICAL CANCER  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 10,000	\$ 0	\$ (10,000)
Local:			
Tax Appropriations	27,893	405	(27,488)
Service Fees:			
Title XIX	19,772	257	(19,515)
Self Pay Other	0	30	30
Insurance	9,299	36	(9,263)
Total Revenues	66,964	728	(66,236)
Expenditures:			
Direct:			
Independent Contracts	0	30	30
Total Direct	0	30	30
Indirect:			
Share of Preventive Medical	0	129	129
Share of Problem Medical	61,689	451	(61,238)
Share of Lab Services	5,275	118	(5,157)
Total Indirect	66,964	698	(66,266)
Total Expenditures	66,964	728	(66,236)
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  
COVID-19 VACCINE  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 0	\$ 49,588	\$ 49,588
Service Fees:			
Title XVIII	0	49,568	49,568
Title XIX	0	12,948	12,948
Insurance	0	55,435	55,435
Total Revenues	0	167,539	167,539
Expenditures:			
Direct:			
Salaries and Leave Pay	0	84,740	84,740
Personal Services and Part-Time	0	6,022	6,022
Fringe Benefits	0	38,456	38,456
Travel	0	3,694	3,694
Office Administration	0	1,804	1,804
Other	0	6,734	6,734
Total Direct	0	141,450	141,450
Indirect:			
Share of Department Administration	0	26,089	26,089
Total Indirect	0	26,089	26,089
Total Expenditures	0	167,539	167,539
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  
PREPAREDNESS  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 34,474	\$ 31,038	\$ (3,436)
Local:			
Tax Appropriations	31,576	4,393	(27,183)
Total Revenues	66,050	35,431	(30,619)
Expenditures:			
Direct:			
Salaries and Leave Pay	26,028	13,325	(12,703)
Fringe Benefits	13,272	5,966	(7,306)
Travel	5,500	3,165	(2,335)
Office Administration	2,000	1,320	(680)
Other	2,000	3,362	1,362
Capital Expenditures	0	4,277	4,277
Total Direct	48,800	31,415	(17,385)
Indirect:			
Share of Department Administration	16,995	3,795	(13,200)
Share of Space Occupancy	255	221	(34)
Total Indirect	17,250	4,016	(13,234)
Total Expenditures	66,050	35,431	(30,619)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

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



**PENNYRILE DISTRICT HEALTH DEPARTMENT  
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL - REGULATORY BASIS  
REGIONAL EPIDEMIOLOGIST  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Payroll Protection Act	\$ 0	\$ 30,418	\$ 30,418
Department for Health Services	42,013	29,348	(12,665)
State:			
State Restricted	48,047	3,145	(44,902)
Local:			
Tax Appropriations	1,718	5,011	3,293
Total Revenues	91,778	67,922	(23,856)
Expenditures:			
Direct:			
Salaries and Leave Pay	39,542	37,628	(1,914)
Fringe Benefits	20,162	16,843	(3,319)
Travel	2,000	159	(1,841)
Office Administration	0	1,433	1,433
Other	4,000	920	(3,080)
Total Direct	65,704	56,983	(8,721)
Indirect:			
Share of Department Administration	25,819	10,717	(15,102)
Share of Space Occupancy	255	222	(33)
Total Indirect	26,074	10,939	(15,135)
Total Expenditures	91,778	67,922	(23,856)
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**  
**MRC FOCUS GROUP E**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 0	\$ 1,918	\$ 1,918
Total Revenues	0	1,918	1,918
Expenditures:			
Direct:			
Salaries and Leave Pay	0	1,108	1,108
Fringe Benefits	0	494	494
Total Direct	0	1,602	1,602
Indirect:			
Share of Department Administration	0	316	316
Total Indirect	0	316	316
Total Expenditures	0	1,918	1,918
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  
TOBACCO**

FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 54,332	\$ 48,880	\$ (5,452)
Local:			
Tax Appropriations	4,786	951	(3,835)
Donations	0	4,416	4,416
Total Revenues	59,118	54,247	(4,871)
Expenditures:			
Direct:			
Salaries and Leave Pay	22,679	21,089	(1,590)
Fringe Benefits	11,564	9,440	(2,124)
Travel	3,000	237	(2,763)
Office Administration	0	25	25
Other	6,000	16,524	10,524
Total Direct	43,243	47,315	4,072
Indirect:			
Share of Department Administration	14,808	6,006	(8,802)
Share of Space Occupancy	1,067	926	(141)
Total Indirect	15,875	6,932	(8,943)
Total Expenditures	59,118	54,247	(4,871)
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, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 26,000	\$ 26,000	\$ 0
Local:			
Tax Appropriations	408	18,916	18,508
Total Revenues	26,408	44,916	18,508
Expenditures:			
Direct:			
Salaries and Leave Pay	0	1,177	1,177
Personal Services and Part-Time	10,800	29,970	19,170
Fringe Benefits	826	3,119	2,293
Travel	1,000	600	(400)
Office Administration	3,500	0	(3,500)
Other	3,225	0	(3,225)
Total Direct	19,351	34,866	15,515
Indirect:			
Share of Department Administration	7,052	10,046	2,994
Share of Space Occupancy	5	4	(1)
Total Indirect	7,057	10,050	2,993
Total Expenditures	26,408	44,916	18,508
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**  
**FEDERAL DIABETES FOR TODAY**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 2,500	\$ 1,605	\$ (895)
Local:			
Tax Appropriations	0	1,331	1,331
Total Revenues	2,500	2,936	436
Expenditures:			
Direct:			
Office Administration	1,000	693	(307)
Other	1,500	2,243	743
Total Direct	2,500	2,936	436
Total Expenditures	2,500	2,936	436
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, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 2,000	\$ 706	\$ (1,294)
Local:			
Tax Appropriations	1,934	105	(1,829)
Total Revenues	3,934	811	(3,123)
Expenditures:			
Direct:			
Salaries and Leave Pay	1,813	462	(1,351)
Fringe Benefits	924	206	(718)
Total Direct	2,737	668	(2,069)
Indirect:			
Share of Department Administration	1,184	132	(1,052)
Share of Space Occupancy	13	11	(2)
Total Indirect	1,197	143	(1,054)
Total Expenditures	3,934	811	(3,123)
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  
RYAN WHITE SERVICES  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 100,000	\$ 46,432	\$ (53,568)
Local:			
Tax Appropriations	7,487	10	(7,477)
Total Revenues	107,487	46,442	(61,045)
Expenditures:			
Direct:			
Salaries and Leave Pay	38,195	20,089	(18,106)
Fringe Benefits	19,476	8,996	(10,480)
Travel	2,000	240	(1,760)
Office Administration	5,000	2,096	(2,904)
Automotive	6,100	4,398	(1,702)
Other	10,500	3,794	(6,706)
Total Direct	81,271	39,613	(41,658)
Indirect:			
Share of Department Administration	24,939	5,721	(19,218)
Share of Space Occupancy	1,277	1,108	(169)
Total Indirect	26,216	6,829	(19,387)
Total Expenditures	107,487	46,442	(61,045)
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  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 43,320	\$ 149,734	\$ 106,414
Local:			
Tax Appropriations	46,792	0	(46,792)
Service Fees:			
Title XIX	324,070	524,620	200,550
Other Health Departments	0	490	490
Total Revenues	414,182	674,844	260,662
Expenditures:			
Direct:			
Salaries and Leave Pay	183,591	190,779	7,188
Fringe Benefits	93,613	85,410	(8,203)
Travel	2,000	3,391	1,391
Office Administration	4,000	5,046	1,046
Automotive	8,500	1,508	(6,992)
Other	0	15,124	15,124
Capital Expenditures	0	24,682	24,682
Total Direct	291,704	325,940	34,236
Indirect:			
Share of Department Administration	119,874	54,341	(65,533)
Share of Space Occupancy	2,604	2,262	(342)
Total Indirect	122,478	56,603	(65,875)
Total Expenditures	414,182	382,543	(31,639)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 292,301	\$ 292,301

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  
WITH HANDS  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Donations	\$ 5,000	\$ 4,399	\$ (601)
Service Fees:			
Other	2,500	0	(2,500)
Total Revenues	7,500	4,399	(3,101)
Expenditures:			
Direct:			
Office Administration	0	2,799	2,799
Other	7,500	2,820	(4,680)
Total Direct	7,500	5,619	(1,881)
Total Expenditures	7,500	5,619	(1,881)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	0	(1,220)	(1,220)
Prior year carryover	0	1,220	1,220
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**  
**MEDICAID MATCH**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 39,875	\$ 38,959	\$ (916)
Total Revenues	39,875	38,959	(916)
Expenditures:			
Direct:			
Other	64,081	38,959	(25,122)
Total Direct	64,081	38,959	(25,122)
Total Expenditures	64,081	38,959	(25,122)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(24,206)	0	24,206
Prior year carryover	24,206	0	(24,206)
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**  
**MINOR RESTRICTED RECEIPTS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 0	\$ 1,013	\$ 1,013
Total Revenues	0	1,013	1,013
Expenditures:			
Direct:			
Office Administration	0	413	413
Other	0	600	600
Total Direct	0	1,013	1,013
Total Expenditures	0	1,013	1,013
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  
ALLOCABLE LEAVE TIME AND FRINGES  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Title V	\$ 0	\$ 14,651	\$ 14,651
Title X	0	514	514
Preventive Block Grant	0	10,000	10,000
CARES Act	0	90,801	90,801
Department for Health Services	0	90,712	90,712
State:			
State Restricted	0	93,180	93,180
Restricted LHD KERS	393,170	393,170	0
Local:			
Tax Appropriations	0	62,959	62,959
County Appropriations	0	237,845	237,845
City Appropriations	0	8,400	8,400
	<b>Total Revenues</b>	<b>1,002,232</b>	<b>609,062</b>
Expenditures:			
Direct:			
Salaries and Leave Pay	0	232,602	232,602
Fringe Benefits	393,170	1,054,352	661,182
Total Direct	393,170	1,286,954	893,784
Indirect:			
Distributed Departmental Administration	0	(83,211)	(83,211)
Distributed Environmental Administration	0	(30,404)	(30,404)
Distributed Medical Administration	0	(41,911)	(41,911)
Distributed Fringe Benefits	0	(661,182)	(661,182)
Distributed Clinic Clerical Administration	0	(77,076)	(77,076)
Total Indirect	0	(893,784)	(893,784)
	<b>Total Expenditures</b>	<b>393,170</b>	<b>0</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 609,062	\$ 609,062

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, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Personal Services and Part-Time	18,500	19,308	808
Fringe Benefits	1,415	1,671	256
Travel	0	266	266
Space Occupancy	0	(4,483)	(4,483)
Other	0	527	527
Total Direct	19,915	17,289	(2,626)
Indirect:			
Distributed Space Occupancy	(19,915)	(17,289)	2,626
Total Indirect	(19,915)	(17,289)	2,626
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, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Total Revenues	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	241,829	110,968	(130,861)
Personal Services and Part-Time	11,000	29,414	18,414
Fringe Benefits	124,149	59,061	(65,088)
Travel	6,000	511	(5,489)
Office Administration	158,000	187,379	29,379
Medical Supplies	0	(2,837)	(2,837)
Automotive	2,750	647	(2,103)
Other	76,000	53,552	(22,448)
Total Direct	<u>619,728</u>	<u>438,695</u>	<u>(181,033)</u>
Indirect:			
Distributed Departmental Administration	<u>(619,728)</u>	<u>(438,695)</u>	<u>181,033</u>
Total Indirect	<u>(619,728)</u>	<u>(438,695)</u>	<u>181,033</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>

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

**PENNYRILE DISTRICT HEALTH DEPARTMENT  
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL - REGULATORY BASIS  
GENERAL CLINIC ADMINISTRATION  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	215,838	125,861	(89,977)
Personal Services and Part-Time	32,925	12,334	(20,591)
Fringe Benefits	112,574	48,686	(63,888)
Travel	5,000	7,537	2,537
Office Administration	0	3,882	3,882
Automotive	0	855	855
Other	1,000	412	(588)
Total Direct	367,337	199,567	(167,770)
Indirect:			
Distributed Clinic Clerical Administration	(367,337)	(199,567)	167,770
Total Indirect	(367,337)	(199,567)	167,770
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 ENVIRONMENTAL ADMINISTRATION  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	57,556	28,240	(29,316)
Fringe Benefits	29,348	14,399	(14,949)
Travel	0	161	161
Automotive	0	172	172
Other	0	177	177
Total Direct	86,904	43,149	(43,755)
Indirect:			
Distributed Environmental Administration	(86,904)	(43,149)	43,755
Total Indirect	(86,904)	(43,149)	43,755
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  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
 FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor Number	Program or Award Amount	Passed Through to Subrecipients	Receipts	Disburse- ments
<b>U. S. Department of Health and Human Services:</b>						
<i>Passed through Kentucky Cabinet for Health and Family Services - Department for Public Health - Division of Administration and Financial Management:</i>						
Maternal and Child Health Services						
Block Grant to the States	93.994	011200-19 & 20	\$ 109,478	\$ 0	\$ 64,485	\$ 49,834
Family Planning Services	93.217	011500OL-21 & 22	44,780	0	12,156	11,643
Maternal, Infant and Early Childhood						
Home Visiting Grant	93.870	013000-17 & 18	150,335	0	82,397	47,634
Project Grants and Cooperative Agreements						
for Tuberculosis Control Programs	93.116	010600N-21	50	0	50	50
Preventive Health and Health						
Services Block Grant	93.991	010400-19 & 20	20,000	0	15,976	5,976
Centers for Disease Control and						
Prevention-Investigations and						
Technical Assistance	93.283	011100OL-19 & 20	10,000	0	400	0
Public Health Emergency Preparedness	93.069	021400-18 & 19	78,094	0	70,478	60,386
Title V State Sexual Risk Avoidance						
Education (Title V State SRAE)						
Program	93.235	012700-20 & 21	13,029	0	4,379	3,049
HIV Prevention Activities Health						
Department Based	93.940	015100OL-20 & 21	2,000	0	706	706
Assistance Programs for Chronic Disease						
Prevention and Control	93.945	024209OL-20 & 21	18,637	0	19,797	16,549
HIV Care Formula Grants	93.917	016900-20	46,432	0	64,583	46,432
National Bioterrorism Hospital						
Preparedness Program	93.889	021500-19, 0215SUP17	1,607	0	2	0
Improving the Health of Americans						
through Prevention and Management						
of Diabetes and Heart Disease						
and Stroke	93.426	024401-21	2,500	0	1,604	1,604
Innovative State and Local Public						
Health Strategies to Prevent and						
Manage Diabetes and Heart						
Disease and Stroke	93.435	024500-20 & 21	53,810	0	46,614	46,614
Substance Abuse and Mental Health						
Services Projects of Regional and						
National Significance	93.243	020800-20	1	0	0	0
Cooperative Agreement to States/ Territories for the Coordination and						
Development of Primary Care Offices	93.130	018000OL-21	0	0	10	0
Epidemiology and Laboratory						
Capacity for Infectious Diseases (ELC)	93.323	013900PP-20, 013900CRR-21	373,193	0	160,208	160,208
Immunization Cooperative						
Agreements	93.268	010500OL-17 & 18, 010500CRR-18	213,848	0	164,745	148,872
Total U. S. Department of Health and Human Services			<u>1,137,794</u>	<u>0</u>	<u>708,590</u>	<u>599,557</u>
<b>U. S. Department of Treasury:</b>						
<i>Passed through Kentucky Cabinet for Health and Family Services - Department for Public Health - Division of Administration and Financial Management:</i>						
COVID-19 - Coronavirus Relief Fund	21.019	CARES20	48,280	0	49,623	48,280
COVID-19 - Coronavirus Relief Fund	21.019	CARES-B20	377,947	0	475,524	386,066
COVID-19 - Coronavirus Relief Fund	21.019	CARES-C20	441,268	0	350,509	350,509
Total U. S. Department of Treasury			<u>867,495</u>	<u>0</u>	<u>875,656</u>	<u>784,855</u>
<b>U. S. Department of Agriculture:</b>						
<i>Passed through Kentucky Cabinet for Health and Family Services - Department for Public Health - Division of Administration and Financial Management:</i>						
Special Supplemental Nutrition Program						
for Women, Infants, and Children	10.557	025400-19 & 20 011600-20 & 21	241,271	0	239,142	224,528
Total U. S. Department of Agriculture			<u>241,271</u>	<u>0</u>	<u>239,142</u>	<u>224,528</u>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<u>\$ 2,246,560</u>	<u>\$ 0</u>	<u>1,823,388</u>	<u>\$ 1,608,940</u>

The accompanying notes are an integral part of this schedule.

PENNYRILE DISTRICT HEALTH DEPARTMENT  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the year ended June 30, 2021

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Pennyrire District Health Department under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Pennyrire District Health Department, it is not intended to and does not present the financial position or changes in financial position of the Pennyrire District Health Department.

Note 2: Summary of Significant Accounting Policies

- (1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.
- (2) The Pennyrire District Health Department did not elect to use the 10% *de minimus* indirect cost rate as allowed under the Uniform Guidance.

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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**  
Eddyville, Kentucky

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities of the Pennyriple District Health Department, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Pennyriple District Health Department's basic financial statements, and have issued my report thereon dated October 25, 2021.

### **Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered the Pennyriple District Health Department's internal control over financial reporting (internal control) as a basis for designing 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 Pennyriple District Health Department's internal control. Accordingly, I do not express an opinion on the effectiveness of the Pennyriple 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 two instances of material noncompliance of specific state statutes or regulations and which are described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002.

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

Pennyrite District Health Department's response to the findings 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, 2021

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# KIM HAM

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MEMBER,  
American Institute  
of CPA's

♦  
MEMBER,  
Kentucky Society  
of CPA's

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

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

#### **Report on Compliance for Each Major Federal Program**

I have audited the Pennyrile District Health Department's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Pennyrile District Health Department's major federal programs for the year ended June 30, 2021. Pennyrile District Health Department's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### **Management's Responsibility**

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

#### **Auditor's Responsibility**

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

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of the Pennyrile District Health Department's compliance.

#### **Opinion on Each Major Federal Program**

In my opinion, Pennyrile District Health Department complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

## **Report on Internal Control Over Compliance**

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

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

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

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



Kim Alton  
Benton, Kentucky  
October 25, 2021

PENNYRILE DISTRICT HEALTH DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021

**I. Summary of Auditor's Results:**

1. The auditor's report expresses an adverse opinion because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the regulatory basis of accounting, in accordance with the regulatory reporting requirements of the Kentucky Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management, Administrative Reference for Local Health Departments.
2. No material weaknesses or significant deficiencies in internal control over financial reporting were disclosed during the audit of the financial statements.
3. Two instances of noncompliance material to the financial statements of Pennyrile District Health Department that were required to be reported under *Government Auditing Standards* or specific state statutes or regulations were disclosed during the audit of the financial statements and are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* as reference numbers 2021-001 and 2021-002.
4. No material weaknesses or significant deficiencies in internal control over the major federal award programs were disclosed during the audit.
5. The auditor's report on compliance for the major federal award programs for Pennyrile District Health Department expresses an unmodified opinion on the major federal programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a),
7. The programs tested as major programs included:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
Coronavirus Relief Fund	21.019
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. Pennyrile District Health Department did not qualify as a low-risk auditee.

PENNYRILE DISTRICT HEALTH DEPARTMENT  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
FOR THE YEAR ENDED JUNE 30, 2021

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

Noncompliance with Specific State Statutes or Regulations

2021-001. 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. This was a repeat of finding 2020-001 in the prior year audit, as well as fiscal years ended June 30, 2016, 2017, 2018, and 2019.

*Criteria:* 902 KAR 8:170 Section 9 and KRS 66.480 govern the types of investment options for local governments. Although House Bill 69 amended KRS 66.480 to expand these options, this investment does not fall within the specific investments allowed.

*Context:* Of the total assets of \$2,735,586, there was \$275,655 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. The surrender charge was 3% at June 30, 2021. The surrender charge will be 0% after November, 2021.

*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:* On June 30, 2021, Pennyrile District received a letter from Mike Tuggle, Assistant Director, Division of Administration and Financial Management, advising PDHD that we are not in compliance with 902 KAR 8:170 Section 9. Mr. Tuggle stated that we should resolve the issue as soon as feasible to do so. Kim Ham advised PDHD that the surrender charge for the Woodmen investment expires in November, 2021. We have shopped the rates with area banks and will seek board approval at the next regularly scheduled board meeting to reinvest in FDIC CD or other pledged securities for securing the funds.



PENNYRILE DISTRICT HEALTH DEPARTMENT  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
FOR THE YEAR ENDED JUNE 30, 2021

**II. Findings – Financial Statement Audit (Continued):**

Noncompliance with Specific State Statutes or Regulations (Continued)

2021-002. Capital Expenditure and Overall Budgeting

*Statement of Finding (Condition):* The budget did not include an amount for capital expenditures. The code for capital expenditures included \$107,980 after the audit adjustment. Also the total actual expenditures exceeded the total budget.

*Criteria:* 902 KAR 8:170 Section 2, Budgeting Requirements (4) states that “Each local health department shall have a balanced budget in which receipts at least equal expenditures and shall operate within its approved budgets”; (6)(a) “Each local health department shall be responsible for making budget changes necessitated by: 1. Changes in financial status; 2. Changes in project status; or 3. The addition or deletion of a new project”; and (7) “Actual capital expenditures of local health departments for furniture and equipment, data processing equipment, land, buildings, and vehicles shall not exceed the approved budgeted amount without prior approval by the governing board of health”.

*Context:* Actual capital expenditures exceeded the budget by \$107,980. Total actual expenditures exceeded the total budget by \$537,298.

*Cause and Effect:* In the current year, the largest capital expenditures were for a vehicle and camper which served as a mobile COVID unit. The total spent for these items was \$79,021. There was also \$24,687 spent for another vehicle. The mobile COVID unit was purchased with grant proceeds that the District was unaware it would receive when the budget was prepared. The excess expenditures over budget were also covered by new grant proceeds, mostly related to COVID.

*Recommendation:* When capital expenditures are needed and have not been included in the budget, the board should specifically discuss the cost and approve the expenditure in advance. When large new grants become available and it is apparent that funds will be spent and received under the grant during the year, the budget should be amended as appropriate.

*Management's Response/Corrective Action Plan:* Pennyrile District was awarded a grant for the purchase of a truck and camper. When the grant was awarded, the focus was on getting the proper documentation and estimates for the purchase, thus we failed to get board approval due to the money being part of the grant.

PENNYRILE DISTRICT HEALTH DEPARTMENT  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
FOR THE YEAR ENDED JUNE 30, 2021

**II. Findings – Financial Statement Audit (Continued):**

Noncompliance with Specific State Statutes or Regulations (Continued)

2021-002. Capital Expenditure and Overall Budgeting (Continued)

*Management's Response/Corrective Action Plan (Continued):* We are aware of the requirement to budget funds and present a balanced budget to the board and strive to follow those requirements. The Kentucky Department of Public Health have funds available, and on short notice, they extend the opportunity to grant those funds with requirements that the funds be spent by short, specified dates. In the future, if we are selected as grant recipients, we will strive to call the board for a special meeting so we can spend the granted dollars.

**III. Findings – Major Federal Award Programs Audit:**

There were no findings in the current year required to be reported in this schedule.

PENNYRILE DISTRICT HEALTH DEPARTMENT  
**SCHEDULE OF PRIOR AUDIT FINDINGS**  
FOR THE YEAR ENDED JUNE 30, 2021

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

Noncompliance with Specific State Statutes or Regulations

2020-001. 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 2021-001 discussed on a previous page. The year in which this finding initially occurred was the fiscal year ended June 30, 2016.

2020-002. Capital Expenditure Budgeting

When reviewing the budget in the prior year, we noted that no amount had been budgeted for capital expenditures although there were amounts purchased and coded to that account during the year. 902 KAR 8:170 Section 2, Budgeting Requirements (5) states that “actual capital expenditures of local health department for furniture and equipment, data processing equipment, and vehicles shall not exceed the approved budgeted amount without prior approval by the governing board of health”.

Status of Finding in Current Year

This is a repeat finding in the current year. In the prior year, the amount over budget was \$45,572. In the current year, as noted in finding 2021-002, the amount over budget was \$107,980.

PENNYRILE DISTRICT HEALTH DEPARTMENT  
SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2021

**I. Findings – Financial Statement Audit (Concluded):**

Noncompliance with Specific State Statutes or Regulations (Concluded)

2020-003. Contracting for Services

When reviewing personal service contracts in a prior year, we noted one that was overpaid after the contract ending date and before a new contract was put in place.

Status of Finding in Current Year

In the current year, although a small number of contracts were exceeded, none were by a significant amount.

**II. Findings – Major Federal Award Programs Audit:**

There were no findings in the prior year required to be reported in this schedule.

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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**  
Eddyville, Kentucky

In planning and performing my audit of the financial statements of the Pennyriple District Health Department for the year ended June 30, 2021, 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 a certain immaterial matter involving internal or accounting controls or compliance with laws, regulations, contracts, or grants. This matter is summarized below. A separate report dated October 25, 2021 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, 2021 on the financial statements of the Pennyriple District Health Department.

- When comparing the local funds received with the appropriations, we noted that the City of Cadiz had only paid for three quarters. The District received \$8,400 for the fiscal year instead of \$11,200 that was appropriated. The city clerk was contacted and the District was told this was an oversight during the time the city was without a clerk. The District plans to invoice the city for the balance of \$2,800. A comparison of receipts to the budget for the appropriations should be done each quarter to be certain that all funds are received in the fiscal year.

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



Benton, Kentucky  
October 25, 2021



# Pennyriple District Health Department

211 W. Fairview Ave. • P.O. Box 770  
Eddyville, KY 42038  
Phone: (270) 388-9763  
Fax: (270) 388-5941

## Corrective Action Plan

Findings Response:

### FINDING I

2021-001 Cash and Investments

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 felt this was 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 felt the benefits were greater than the risks. On June 30, 2021, Pennyriple District received a letter from Mike Tuggle, Assistant Director, Division of Administration and Financial Management, advising PDHD that we are not in compliance with 902 KAR 8:170 Section 9. Mr. Tuggle stated that we should resolve the issue as soon as feasible to do so. Kim Ham advised PDHD that the surrender charge for the Woodman investment expires in November 2021. We have shopped the rates with area banks and will seek board approval at the next regularly scheduled board meeting to reinvest in FDIC CD or other pledged securities for securing the funds.

### FINDING II

2021-002 Capital Expenditure and Overall Budgeting

Pennyriple District was awarded a grant for the purchase of a truck and camper. When the grant was awarded, the focus was on getting the proper documentation and estimates for the purchase, thus we failed to get board approval due to the money being part of the grant. We are aware of the requirement to budget funds and present a balanced budget to the board and strive to follow those requirements. The Kentucky Department of Public Health has funds available, and on short notice, they extend the opportunity to grant those funds with requirements that the funds be spent by short, specified dates. In the future, if we are selected as grant recipients, we will strive to call the board for a special meeting so we can spend the granted dollars.

Respectfully submitted,

Elisha Kite, Public Health Director