

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

**FINANCIAL STATEMENTS**  
**JUNE 30, 2022**

## C O N T E N T S

<b>FINANCIAL SECTION:</b>	<b>PAGE</b>
Independent Auditor's Report on Financial Statements	1-3
Statement of Assets, Liabilities, and Fund Balances – Regulatory Basis	4
Statement of Revenues and Expenditures – Regulatory Basis	5
Statement of Changes in Fund Balances – Regulatory Basis	6
Comparative Statement of Revenues and Expenditures – Budget and Actual – Regulatory Basis	7
Notes to Financial Statements	8-13
 <b>SUPPLEMENTAL SCHEDULES:</b>	
Schedule of Audit Adjustments	14
Statement of Revenues by Cost Center - Regulatory Basis	15
Statement of Direct Costs by Cost Center - Regulatory Basis	16
Statement of Indirect Costs by Cost Center - Regulatory Basis	17
Comparative Statement of Revenues and Expenditures by Cost Center – Budget and Actual – Regulatory Basis:	
Food Services	18
Public Facilities	19
General Sanitation	20
Onsite Sewage	21
Installer Training	22
Preventive/Presenting Problems	23
Dental	24
Laboratory Testing/Radiology	25
ELC COVID Mini-Grant	26
CIT Wrap Around Services	27
COVID Vac Comm Outreach	28
Seasonal Flu & COVID Co-Admin	29
CHAT	30
COVID-19 Immunization Supp	31
Worksite Wellness	32
Hands – ARPA	33
Federal Hands – Special Project	34
SRAE	35
Humana Vitality	36
Hands Federal Home Visiting	37
Diabetes Prevent and Control	38

## **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> ):	
MCH Coordinator	39
ELC Enhancing Detection	40
PHEP Special Project	41
COVID-19 Federal	42
Contact Tracing	43
Physical Activity and Nutrition Program	44
Pediatric/Adolescent	45
Immunizations	46
Family Planning	47
WIC	48
MCH Nutrition and Group Activity	49
Tuberculosis	50
Sexually Transmitted Diseases	51
Diabetes	52
Adult Visits and Follow-Up	53
Lead Poisoning Prevention	54
COVID-19 Vaccine	55
Preparedness	56
Regional Epidemiologist	57
MRC Focus Group E	58
Special Project	59
Tobacco	60
Vaccine Project	61
Breastfeeding Peer Counseling	62
Federal Diabetes for Today	63
HIV Counseling and Testing	64
Ryan White Services	65
HANDS	66
With Hands	67
Medicaid Match	68
Minor Restricted Receipts	69
Allocable Leave Time and Fringes	70
General Space Administration	71
General Departmental Administration	72
General Clinic Administration	73
General Environmental Administration	74
Schedule of Expenditures of Federal Awards	75
Notes to Schedule of Expenditures of Federal Awards	76

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

	<b>PAGE</b>
<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>	77-78
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	79-81
Schedule of Findings and Questioned Costs	82-83
Schedule of Prior Audit Findings	84
Management Letter	85
Management's Corrective Action Plan	86

---

# KIM HAM

## CERTIFIED PUBLIC ACCOUNTANT

---

## INDEPENDENT AUDITORS' REPORT

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

### **Report on the Audit of the Financial Statements**

#### **Opinions**

I have audited the accompanying financial statements of the Pennyrile District Health Department as of and for the year ended June 30, 2022, 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.

#### **Unmodified Opinion on Regulatory Basis of Accounting**

In my opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances of the Pennyrile District Health Department as of June 30, 2022, and the respective revenues and expenditures, changes in fund balances, and budgetary results for the year then ended, in accordance with the financial reporting provisions of the *Administrative Reference* as described in Note 1.

#### **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 section of my report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Pennyrile District Health Department as of June 30, 2022, or the changes in its financial position for the year then ended.

#### **Basis for Opinions**

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. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Pennyrile District Health Department and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

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

As described in Note 1, the financial statements are prepared by the Pennyrile District Health Department, on the basis of 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, 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 and pervasive.

#### **Responsibilities of Management for the Financial Statements**

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

Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Pennyryle District Health Department's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Pennyryle District Health Department's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Pennyryle District Health Department's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

### **Supplementary Information**

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pennyryle District Health Department's 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, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 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 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 28, 2022, 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.

A handwritten signature in black ink that reads "Kim Slone". The signature is written in a cursive style and is positioned above the typed name and date.

Benton, Kentucky  
October 28, 2022

PENNYRILE DISTRICT HEALTH DEPARTMENT  
**STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES**  
**REGULATORY BASIS**  
 JUNE 30, 2022

**ASSETS:**

**Current Assets:**

Cash:					
Checking		\$		3,384,354	
Petty cash				6,050	
Investments				278,223	
Prepaid payroll withholdings				4,335	
				<u>4,335</u>	

<b>TOTAL ASSETS</b>		<b>\$</b>		<b><u><u>3,672,962</u></u></b>
---------------------	--	-----------	--	--------------------------------

**LIABILITIES AND FUND BALANCES:**

**LIABILITIES:**

**Current Liabilities:**

Payroll withholdings		\$		5,825	
Administrative fees payable				23,614	
				<u>23,614</u>	

<b>TOTAL LIABILITIES</b>				<b><u>29,439</u></b>
--------------------------	--	--	--	----------------------

**FUND BALANCES:**

Restricted - state				418,558	
Restricted - federal				50,147	
Restricted - fees				614,306	
Restricted - local				761,637	
Unrestricted				1,798,875	
				<u>1,798,875</u>	

<b>TOTAL FUND BALANCES</b>				<b><u>3,643,523</u></b>
----------------------------	--	--	--	-------------------------

<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>\$</b>		<b><u><u>3,672,962</u></u></b>
--	--	-----------	--	--------------------------------

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, 2022**

Revenues:	
Federal	\$ 2,258,595
State	1,106,483
Local	1,001,033
Service fees	1,365,184
Interest	<u>14,147</u>
Total Revenues	<u>5,745,442</u>
Expenditures:	
Current:	
Salaries and leave pay	1,660,764
Personal services and part time	493,372
Fringe benefits	1,449,694
Independent contracts	21
Travel	46,369
Space occupancy	13,423
Office administration	248,811
Medical supplies	293,627
Automotive	14,231
Other	530,607
Capital expenditures	<u>52,003</u>
Total Expenditures	<u>4,802,922</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE CARRYOVER	942,520
Prior year carryover	<u>41,912</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ 984,432</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, 2022**

	<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	\$ 281,209	\$ 40,525	\$ 325,759	\$ 410,586	\$ 1,642,924	\$ 2,701,003
Excess unrestricted funds transferred	0	0	0	351,051	(351,051)	0
Transfers to carryover:						
Federal	0	(22,497)	0	0	0	(22,497)
Program income	0	0	(19,415)	0	0	(19,415)
Sub-total	<u>281,209</u>	<u>18,028</u>	<u>306,344</u>	<u>761,637</u>	<u>1,291,873</u>	<u>2,659,091</u>
Excess of revenues and carryover funds over expenditures	<u>137,349</u>	<u>32,119</u>	<u>307,962</u>	<u>0</u>	<u>507,002</u>	<u>984,432</u>
Fund Balances - ending	<u><u>\$ 418,558</u></u>	<u><u>\$ 50,147</u></u>	<u><u>\$ 614,306</u></u>	<u><u>\$ 761,637</u></u>	<u><u>\$ 1,798,875</u></u>	<u><u>\$ 3,643,523</u></u>

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

**PENNYRILE DISTRICT HEALTH DEPARTMENT  
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL - REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal	\$ 1,394,092	\$ 2,258,595	\$ 864,503
State	992,479	1,106,483	114,004
Local	992,830	1,001,033	8,203
Service fees	907,433	1,365,184	457,751
Interest	10,000	14,147	4,147
Total Revenues	<u>4,296,834</u>	<u>5,745,442</u>	<u>1,448,608</u>
Expenditures:			
Current:			
Salaries and leave pay	1,669,849	1,660,764	(9,085)
Personal services and part time	378,567	493,372	114,805
Fringe benefits	1,640,609	1,449,694	(190,915)
Independent contracts	13,200	21	(13,179)
Travel	53,693	46,369	(7,324)
Space occupancy	0	13,423	13,423
Office administration	175,500	248,811	73,311
Medical supplies	212,000	293,627	81,627
Automotive	17,750	14,231	(3,519)
Other	194,283	530,607	336,324
Capital expenditures	<u>26,640</u>	<u>52,003</u>	<u>25,363</u>
Total Expenditures	<u>4,382,091</u>	<u>4,802,922</u>	<u>420,831</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE CARRYOVER	(85,257)	942,520	1,027,777
Prior year carryover	127,125	41,912	(85,213)
NET CHANGE IN FUND BALANCE	41,868	984,432	942,564
Fund balance beginning less transfers to carryover funds	<u>2,659,091</u>	<u>2,659,091</u>	<u>0</u>
FUND BALANCE - ENDING	<u>\$ 2,700,959</u>	<u>\$ 3,643,523</u>	<u>\$ 942,564</u>

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

PENNYRILE DISTRICT HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

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, 2022

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, 2022, the estimated amount of compensatory absences accrued at current employee pay rates were \$305,531, which consisted of \$133,339 vacation leave, \$164,411 sick leave, and \$7,781 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, 2022

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 28, 2022, 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, 2022, the reported amount of the Department's deposits was \$3,384,354 and the bank balance was \$3,648,170. 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. 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. The annuity was cashed out and transferred to the checking account on July 18, 2022.

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

All full time employees of the Pennyriile 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, 2022

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

PENNYRILE DISTRICT HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022

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

During the 2021 Regular Session, House Bill 8 (HB 8) was signed into law. HB 8 changed 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. House Bill 192, approved in the 2021 regular session of the legislature, set the normal cost employer's required contribution rate at 10.10%, plus a monthly amount as defined by the actuary for the unfunded liability. The Department's required normal cost 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, 7.90% is the rate for the pension fund and 2.20% is the rate for the insurance fund. The amount paid toward the unfunded liability during the fiscal year ended June 30, 2022 was \$74,047 per month.

The Pennyrile District Health Department's total current year payroll for all of its employees amounted to \$2,154,136, of which \$1,619,783 was covered by the pension plan administered by the KERS.

The contribution required and paid to KERS for the year ended June 30, 2022, was \$1,129,288, which consisted of normal cost contribution of \$163,597, payment toward unfunded liability of \$888,564 and employee contributions of \$77,127. The portion of the normal cost attributed to the pension fund was \$127,962 and to the insurance fund was \$35,635. The total employer contributions required and paid for the years ended June 30, 2021 and 2020 were \$708,451 and \$655,288, 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 \$6,536 for the year ended June 30, 2022, \$4,654 for the year ended June 30, 2021, and \$3,798 for the year ended 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). The actuarially accrued liability contribution for the Department was originally set to be \$888,551 per year based on a 30-year amortization. After an appeal regarding certain employees, the annual payment decreased to \$851,429 for fiscal year 2023. The Department expects to receive state funds of approximately \$739,000 to assist in paying for the accrued liability during fiscal year 2023.



PENNYRILE DISTRICT HEALTH DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS (CONCLUDED)  
JUNE 30, 2022

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. In June 2022, the Department purchased the vehicle for \$16,764.

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 \$274,676.

**PENNYRILE DISTRICT  
HEALTH DEPARTMENT**

*Benton, Kentucky*

**SUPPLEMENTAL SCHEDULES**

**JUNE 30, 2022**

PENNYRILE DISTRICT HEALTH DEPARTMENT  
**SCHEDULE OF AUDIT ADJUSTMENTS**  
JUNE 30, 2022

There were no audit adjustments proposed for the year ended June 30, 2022.

**PENNYRILE DISTRICT HEALTH DEPARTMENT**  
**STATEMENT OF REVENUES BY COST CENTER -**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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	\$ 57,350	\$ 0	\$ 57,350	\$ 50,005	\$ 0	\$ 7,345
Public Facilities	0	0	0	26,543	0	26,543	25,647	0	896
General Sanitation	37,917	0	36,443	11,957	4,147	90,464	90,464	0	0
Onsite Sewage	0	0	0	164,725	10,000	174,725	193,375	18,650	0
Installer Training	0	0	0	21	0	21	21	0	0
Total Environmental	37,917	0	36,443	260,596	14,147	349,103	359,512	18,650	8,241
<b>Medical:</b>									
Preventive/Presenting Problems	0	0	0	0	0	0	0	0	0
Dental	48	0	0	486	0	534	55	0	479
Laboratory/Testing/Radiology	0	0	0	0	0	0	0	0	0
ELC COVID Mini-grant	0	117,936	10,079	0	0	128,015	128,015	0	0
CIT Wrap Around Services	0	779	0	0	0	779	779	0	0
COVID Vac Comm Outreach	0	1,129	118,628	0	0	119,757	119,757	0	0
Seasonal Flu & COVID Co-Admin	0	15,331	7	0	0	15,338	15,338	0	0
CHAT	0	7,626	1,691	0	0	9,317	9,533	216	0
COVID-19 Immuniz Supp	0	208,848	25,668	0	0	234,516	234,516	0	0
Worksite Wellness	0	0	1,523	0	0	1,523	1,523	0	0
Hands - ARPA	0	219	9,728	0	0	9,947	9,947	0	0
Federal Hands - Special Project	0	102,219	0	0	0	102,219	70,100	0	32,119
SRAE	0	9,124	4,117	0	0	13,241	13,241	0	0
Humana Vitality	0	0	0	41,460	0	41,460	24,115	0	17,345
Hands Federal Home Visiting	0	24,060	3,360	0	0	27,420	49,701	22,281	0
Diabetes Prevent and Control	0	8,685	347	0	0	9,032	9,032	0	0
MCH Coordinator	0	69,533	26,786	0	0	96,319	96,319	0	0
ELC Enhancing Detection	0	19,510	2,867	0	0	22,377	22,377	0	0
PHEP Special Project	0	137,313	55,002	0	0	192,315	192,315	0	0
COVID-19 Federal	0	0	769	0	0	769	769	0	0
Contact Tracing	0	801,079	62,004	0	0	863,083	863,083	0	0
Physical Activity & Nutrition	0	178	29	0	0	207	207	0	0
Pediatric/Adolescent	0	5,000	57,757	43,972	0	106,729	106,729	0	0
Immunizations	0	0	269,283	186,852	0	456,135	456,135	0	0
Family Planning	0	6,471	33,863	9,029	0	49,363	49,363	0	0
WIC	0	190,264	19,942	39	0	210,245	210,245	0	0
MCH Nutrition & Group Activity	0	11,028	4,787	0	0	15,815	15,815	0	0
Tuberculosis	0	50	52,025	10,210	0	62,285	62,285	0	0
Sexually Transmitted Diseases	0	0	4,252	1,399	0	5,651	5,651	0	0
Diabetes	116,203	0	0	0	0	116,203	104,350	0	11,853
Adult Visits & Follow-up	0	0	0	30,827	0	30,827	12,124	0	18,703
Lead Poisoning Prevention	0	0	0	92	0	92	92	0	0
COVID-19 Vaccine	0	0	0	298,422	0	298,422	78,647	0	219,775
Preparedness	0	33,679	3,861	0	0	37,540	37,540	0	0
Regional Epidemiologist	3,591	56,727	11,004	0	0	71,322	71,322	0	0
MRC Focus Group E	0	5,964	337	0	0	6,301	6,301	0	0
Special Project	0	0	50	0	0	50	50	0	0
Tobacco	38,333	0	4,757	5,000	0	48,090	48,090	0	0
Vaccine Project	0	0	32,290	0	0	32,290	32,290	0	0
Breastfeeding Peer Counseling	0	24,250	17,255	0	0	41,505	41,505	0	0
Federal Diabetes for Today	0	3,527	0	0	0	3,527	3,527	0	0
HIV Counseling/Testing	0	455	718	0	0	1,173	1,173	0	0
Ryan White Services	0	0	3,834	0	0	3,834	3,834	0	0
HANDS	125,448	0	0	476,800	0	602,248	433,333	0	168,915
With Hands	0	0	5,403	0	0	5,403	6,168	765	0
Medicaid Match	0	0	15,154	0	0	15,154	15,154	0	0
Total Medical	283,623	1,860,984	859,177	1,104,588	0	4,108,372	3,662,445	23,262	469,189
<b>Administrative:</b>									
Minor Restricted Receipts	0	0	1,640	0	0	1,640	1,640	0	0
Allocable Leave Time & Fringes	784,943	397,611	103,773	0	0	1,286,327	779,325	0	507,002
Total Administrative	784,943	397,611	105,413	0	0	1,287,967	780,965	0	507,002
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>\$ 1,106,483</b>	<b>\$ 2,258,595</b>	<b>\$ 1,001,033</b>	<b>\$ 1,365,184</b>	<b>\$ 14,147</b>	<b>\$ 5,745,442</b>	<b>\$ 4,802,922</b>	<b>\$ 41,912</b>	<b>\$ 984,432</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	\$ 23,112	\$ 0	\$ 7,584	\$ 0	\$ 1,343	\$ 0	\$ 15	\$ 0	\$ 2,187	\$ 0	\$ 0	\$ 34,241
Public Facilities	12,091	0	3,967	0	824	0	0	0	0	244	0	17,126
General Sanitation	44,535	0	14,613	0	1,464	0	11	0	0	0	0	60,623
Onsite Sewage	92,668	0	30,407	0	6,587	0	0	0	2,011	241	0	131,914
Installer Training	0	0	0	0	0	0	0	0	0	0	0	0
Total Environmental	172,406	0	56,571	0	10,218	0	26	0	4,198	485	0	243,904
<b>Medical:</b>												
Prev/Presenting Problems	203,020	755	61,350	18	4,393	0	160	182,447	0	407	0	452,550
Dental	0	0	0	0	0	0	0	0	0	0	0	0
Lab/Testing/Radiology	11,432	0	3,452	(17)	0	0	0	0	0	0	0	14,867
ELC COVID Mini-grant	23,655	1,695	9,555	0	64	0	0	82,782	0	827	0	118,578
CIT Wrap Around Services	0	0	0	0	0	0	0	0	0	779	0	779
COVID Vac Comm Outreach	831	0	333	0	51	0	0	0	0	118,235	0	119,450
Seasonal Flu/COVID Co-Adm	823	0	326	0	0	0	0	0	0	13,888	0	15,037
CHAT	2,570	0	1,024	0	0	0	0	0	0	4,992	0	8,586
COVID-19 Imm Supp	20,173	107,449	17,312	0	4,907	0	0	10,178	690	20,617	0	181,326
Worksite Wellness	590	0	232	0	0	0	0	0	0	486	0	1,308
Hands - ARPA	1,204	144	490	0	0	0	606	0	0	6,998	0	9,442
Federal Hands - Special Projec	0	3,060	265	0	1,049	0	0	658	0	63,764	0	68,796
SRAE	4,673	0	1,857	0	885	0	1,107	0	0	2,996	0	11,518
Humana Vitality	5,642	228	2,262	0	397	0	0	13,132	0	69	0	21,730
Hands Fed Home Visiting	24,466	2,388	9,936	0	0	0	0	0	0	0	0	36,790
Diabetes Prevent/Control	4,590	0	1,827	0	221	0	80	0	0	0	0	6,718
MCH Coordinator	44,624	0	17,746	0	111	0	0	0	0	15,325	0	77,806
ELC Enhancing Detection	11,047	1,125	4,492	0	229	0	938	0	0	0	0	17,831
PHEP Special Project	97,990	3,925	39,307	0	773	0	972	0	0	11,368	0	154,335
COVID-19 Federal	434	0	175	0	0	0	0	0	0	0	0	609
Contact Tracing	257,138	256,598	124,445	0	410	0	7,053	0	0	13,441	0	659,085
Phys Activity & Nutrition	0	0	0	0	0	0	0	0	0	0	0	0
Pediatric/Adolescent	0	0	0	20	0	0	0	0	0	0	0	20
Immunizations	219	0	87	0	52	0	0	0	0	160	0	518
Family Planning	6,409	0	2,548	0	2,741	0	0	0	0	3,149	0	14,847
WIC	10,137	0	4,031	0	97	0	0	0	0	1,864	0	16,129
MCH Nutrition/Group Act	8,278	0	3,290	0	184	0	0	0	0	182	0	11,934
Tuberculosis	1,546	0	615	0	0	0	0	0	0	0	0	2,161
Sexually Transmitted Diseases	0	0	0	0	0	0	0	38	0	0	0	38
Diabetes	38,936	0	15,485	0	3,026	0	1,679	0	0	30,256	0	89,382
Adult Visits & Follow-up	0	0	0	0	0	0	0	0	0	0	0	0
Lead Poisoning Prevention	40	0	18	0	0	0	0	0	0	0	0	58
COVID-19 Vaccine	43,875	0	17,451	0	1,160	0	0	0	0	0	0	62,486
Preparedness	17,922	0	7,125	0	3,873	0	720	0	0	885	0	30,525
Regional Epidemiologist	37,120	0	14,764	0	504	0	3,129	0	0	1,714	0	57,231
MRC Focus Group E	3,566	0	1,419	0	0	0	0	0	0	0	0	4,985
Special Project	0	0	0	0	0	0	50	0	0	0	0	50
Tobacco	14,794	0	5,881	0	376	0	0	0	0	19,854	0	40,905
Vaccine Project	318	0	126	0	0	0	0	0	0	31,729	0	32,173
Breastfeeding Peer Counsel	95	27,000	2,373	0	494	0	0	0	0	0	0	29,962
Federal Diabetes for Today	0	0	0	0	0	0	787	0	0	2,740	0	3,527
HIV Counseling/Testing	273	0	108	0	0	0	0	0	0	673	0	1,054
Ryan White Services	0	0	0	0	0	0	0	0	1,759	0	0	1,759
HANDS	193,476	17,301	78,435	0	1,660	0	1,575	0	3,661	2,354	52,003	350,465
With Hands	0	0	0	0	0	0	0	0	0	6,168	0	6,168
Medicaid Match	0	0	0	0	0	0	0	0	0	15,154	0	15,154
Total Medical	1,091,906	421,668	450,142	21	27,657	0	18,856	289,235	6,110	391,074	52,003	2,748,672
<b>Administrative:</b>												
Minor Restricted Receipts	0	0	0	0	0	0	219	0	0	1,421	0	1,640
Allocable Leave Time/Fringes	0	0	779,325	0	0	0	0	0	0	0	0	779,325
Total Administrative	0	0	779,325	0	0	0	219	0	0	1,421	0	780,965
Indirect Cost Allocation-Space	0	21,383	1,848	0	371	13,423	(3,723)	0	0	(938)	0	32,364
Indirect Cost Allocation-Adm	178,695	47,765	86,273	0	3,330	0	153,581	4,392	3,709	137,448	0	615,193
Indirect Cost Allocation-Clinic	177,546	2,556	57,046	0	3,184	0	79,852	0	214	571	0	320,969
Indirect Cost Allocation-Env	40,211	0	18,489	0	1,609	0	0	0	0	546	0	60,855
Total Ind Cost Allocation	396,452	71,704	163,656	0	8,494	13,423	229,710	4,392	3,923	137,627	0	1,029,381
<b>GRAND TOTALS</b>	<b>\$ 1,660,764</b>	<b>\$ 493,372</b>	<b>\$ 1,449,694</b>	<b>\$ 21</b>	<b>\$ 46,369</b>	<b>\$ 13,423</b>	<b>\$ 248,811</b>	<b>\$ 293,627</b>	<b>\$ 14,231</b>	<b>\$ 530,607</b>	<b>\$ 52,003</b>	<b>\$ 4,802,922</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
<b>Environmental:</b>						
Food Services	\$ 7,025	\$ 8,158	\$ 0	\$ 581	\$ 0	\$ 15,764
Public Facilities	3,673	4,267	0	581	0	8,521
General Sanitation	13,540	15,720	0	581	0	29,841
Onsite Sewage	28,170	32,710	0	581	0	61,461
Installer Training	0	0	0	21	0	21
Total Environmental	<u>52,408</u>	<u>60,855</u>	<u>0</u>	<u>2,345</u>	<u>0</u>	<u>115,608</u>
<b>Medical:</b>						
Preventive/Presenting Problems	57,096	0	303,951	10,892	(824,489)	(452,550)
Dental	0	0	0	0	55	55
Laboratory/Testing/Radiology	3,199	0	17,018	664	(35,748)	(14,867)
ELC COVID Mini-grant	9,437	0	0	0	0	9,437
CIT Wrap Around Services	0	0	0	0	0	0
COVID Vac Comm Outreach	307	0	0	0	0	307
Seasonal Flu & COVID Co-Admin	301	0	0	0	0	301
CHAT	947	0	0	0	0	947
COVID-19 Immuniz Supp	53,190	0	0	0	0	53,190
Worksite Wellness	215	0	0	0	0	215
Hands - ARPA	505	0	0	0	0	505
Federal Hands - Special Project	1,304	0	0	0	0	1,304
SRAE	1,723	0	0	0	0	1,723
Humana Vitality	2,178	0	0	207	0	2,385
Hands Federal Home Visiting	10,028	0	0	2,883	0	12,911
Diabetes Prevent and Control	1,692	0	0	622	0	2,314
MCH Coordinator	16,438	0	0	2,075	0	18,513
ELC Enhancing Detection	4,546	0	0	0	0	4,546
PHEP Special Project	37,773	0	0	207	0	37,980
COVID-19 Federal	160	0	0	0	0	160
Contact Tracing	203,998	0	0	0	0	203,998
Physical Activity & Nutrition	0	0	0	207	0	207
Pediatric/Adolescent	0	0	0	0	106,709	106,709
Immunizations	80	0	0	0	455,537	455,617
Family Planning	2,362	0	0	0	32,154	34,516
WIC	3,735	0	0	1,660	188,721	194,116
MCH Nutrition & Group Activity	3,051	0	0	830	0	3,881
Tuberculosis	572	0	0	207	59,345	60,124
Sexually Transmitted Diseases	0	0	0	21	5,592	5,613
Diabetes	14,346	0	0	622	0	14,968
Adult Visits & Follow-up	0	0	0	0	12,124	12,124
Lead Poisoning Prevention	13	0	0	21	0	34
COVID-19 Vaccine	16,161	0	0	0	0	16,161
Preparedness	6,601	0	0	414	0	7,015
Regional Epidemiologist	13,676	0	0	415	0	14,091
MRC Focus Group E	1,316	0	0	0	0	1,316
Special Project	0	0	0	0	0	0
Tobacco	5,451	0	0	1,734	0	7,185
Vaccine Project	117	0	0	0	0	117
Breastfeeding Peer Counseling	11,535	0	0	8	0	11,543
Federal Diabetes for Today	0	0	0	0	0	0
HIV Counseling/Testing	98	0	0	21	0	119
Ryan White Services	0	0	0	2,075	0	2,075
HANDS	78,634	0	0	4,234	0	82,868
With Hands	0	0	0	0	0	0
Medicaid Match	0	0	0	0	0	0
Total Medical	<u>562,785</u>	<u>0</u>	<u>320,969</u>	<u>30,019</u>	<u>0</u>	<u>913,773</u>
<b>Administrative:</b>						
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	(32,364)	0	(32,364)
Indirect Cost Allocation - Departmental Admin	(615,193)	0	0	0	0	(615,193)
Indirect Cost Allocation - Clinic	0	0	(320,969)	0	0	(320,969)
Indirect Cost Allocation - Environmental	0	(60,855)	0	0	0	(60,855)
Total Indirect Cost Allocation	<u>(615,193)</u>	<u>(60,855)</u>	<u>(320,969)</u>	<u>(32,364)</u>	<u>0</u>	<u>(1,029,381)</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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
Public Health Block Grant	\$ 37,319	\$ 0	\$ (37,319)
Local:			
County Appropriations	48,209	0	(48,209)
City Appropriations	11,200	0	(11,200)
Service Fees:			
Self Pay Other	0	57,350	57,350
Interest	10,000	0	(10,000)
Total Revenues	106,728	57,350	(49,378)
Expenditures:			
Direct:			
Salaries and Leave Pay	42,142	23,112	(19,030)
Fringe Benefits	21,005	7,584	(13,421)
Travel	2,000	1,343	(657)
Office Administration	0	15	15
Automotive	0	2,187	2,187
Total Direct	65,147	34,241	(30,906)
Indirect:			
Share of Department Administration	18,169	7,025	(11,144)
Share of Environmental Administration	22,902	8,158	(14,744)
Share of Space Occupancy	510	581	71
Total Indirect	41,581	15,764	(25,817)
Total Expenditures	106,728	50,005	(56,723)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 7,345	\$ 7,345

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, 2022**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
County Appropriations	\$ 38,033	\$ 0	\$ (38,033)
Service Fees:			
Self Pay Other	<u>0</u>	<u>26,543</u>	<u>26,543</u>
Total Revenues	<u>38,033</u>	<u>26,543</u>	<u>(11,490)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	14,567	12,091	(2,476)
Fringe Benefits	7,261	3,967	(3,294)
Travel	1,500	824	(676)
Other	<u>0</u>	<u>244</u>	<u>244</u>
Total Direct	<u>23,328</u>	<u>17,126</u>	<u>(6,202)</u>
Indirect:			
Share of Department Administration	6,280	3,673	(2,607)
Share of Environmental Administration	7,916	4,267	(3,649)
Share of Space Occupancy	<u>508</u>	<u>581</u>	<u>73</u>
Total Indirect	<u>14,704</u>	<u>8,521</u>	<u>(6,183)</u>
Total Expenditures	<u>38,032</u>	<u>25,647</u>	<u>(12,385)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1</u>	<u>\$ 896</u>	<u>\$ 895</u>

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



**PENNYRILE DISTRICT HEALTH DEPARTMENT  
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL - REGULATORY BASIS  
GENERAL SANITATION  
FOR THE YEAR ENDED JUNE 30, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Environmental	\$ 0	\$ 598	\$ 598
Public Health Block Grant	0	37,319	37,319
Local:			
County Appropriations	79,301	22,443	(56,858)
City Appropriations	0	14,000	14,000
Service Fees:			
Self Pay Other	0	1,050	1,050
Other	0	10,907	10,907
Interest	0	4,147	4,147
Total Revenues	79,301	90,464	11,163
Expenditures:			
Direct:			
Salaries and Leave Pay	30,850	44,535	13,685
Fringe Benefits	15,377	14,613	(764)
Travel	2,500	1,464	(1,036)
Office Administration	0	11	11
Total Direct	48,727	60,623	11,896
Indirect:			
Share of Department Administration	13,300	13,540	240
Share of Environmental Administration	16,765	15,720	(1,045)
Share of Space Occupancy	508	581	73
Total Indirect	30,573	29,841	(732)
Total Expenditures	79,300	90,464	11,164
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  
ONSITE SEWAGE  
FOR THE YEAR ENDED JUNE 30, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
County Appropriations	\$ 4,950	\$ 0	\$ (4,950)
Service Fees:			
Self Pay Other	224,450	164,725	(59,725)
Interest	0	10,000	10,000
Total Revenues	229,400	174,725	(54,675)
Expenditures:			
Direct:			
Salaries and Leave Pay	77,104	92,668	15,564
Fringe Benefits	38,432	30,407	(8,025)
Travel	6,500	6,587	87
Office Administration	5,000	0	(5,000)
Automotive	0	2,011	2,011
Other	0	241	241
Capital Expenditures	26,640	0	(26,640)
Total Direct	153,676	131,914	(21,762)
Indirect:			
Share of Department Administration	33,242	28,170	(5,072)
Share of Environmental Administration	41,902	32,710	(9,192)
Share of Space Occupancy	580	581	1
Total Indirect	75,724	61,461	(14,263)
Total Expenditures	229,400	193,375	(36,025)
Excess (Deficiency) of Revenues			
Over Expenditures before Carryover Funds	0	(18,650)	(18,650)
Prior year carryover	0	18,650	18,650
Excess (Deficiency) of Revenues			
Over Expenditures	\$ 0	\$ 0	\$ 0

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

**PENNYRILE DISTRICT HEALTH DEPARTMENT**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL - REGULATORY BASIS**  
**INSTALLER TRAINING**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
County Appropriations	\$ 3,527	\$ 0	\$ (3,527)
Service Fees:			
Self Pay Other	0	21	21
Total Revenues	3,527	21	(3,506)
Expenditures:			
Direct:			
Salaries and Leave Pay	1,419	0	(1,419)
Fringe Benefits	707	0	(707)
Total Direct	2,126	0	(2,126)
Indirect:			
Share of Department Administration	612	0	(612)
Share of Environmental Administration	771	0	(771)
Share of Space Occupancy	18	21	3
Total Indirect	1,401	21	(1,380)
Total Expenditures	3,527	21	(3,506)
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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	222,009	203,020	(18,989)
Personal Services and Part-Time	3,750	755	(2,995)
Fringe Benefits	110,945	61,350	(49,595)
Independent Contracts	1,200	18	(1,182)
Travel	5,000	4,393	(607)
Office Administration	0	160	160
Medical Supplies	201,000	182,447	(18,553)
Other	0	407	407
Total Direct	543,904	452,550	(91,354)
Indirect:			
Share of Department Administration	97,332	57,096	(40,236)
Share of Space Occupancy	5,168	10,892	5,724
Share of Clinic Clerical	373,295	303,951	(69,344)
Share of Preventive Medical	0	(515,268)	(515,268)
Share of Problem Medical	(1,019,699)	(245,376)	774,323
Share of Problem Counseling	0	(63,845)	(63,845)
Total Indirect	(543,904)	(452,550)	91,354
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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 1,400	\$ 48	\$ (1,352)
Local:			
County Appropriations	1,123	0	(1,123)
Service Fees:			
Title XIX	817	262	(555)
Insurance	0	224	224
Total Revenues	3,340	534	(2,806)
Expenditures:			
Indirect:			
Share of Problem Medical	3,340	0	(3,340)
Share of Lab Services	0	55	55
Total Indirect	3,340	55	(3,285)
Total Expenditures	3,340	55	(3,285)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 479	\$ 479

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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	8,842	11,432	2,590
Fringe Benefits	4,407	3,452	(955)
Independent Contracts	12,000	(17)	(12,017)
Medical Supplies	4,000	0	(4,000)
Total Direct	29,249	14,867	(14,382)
Indirect:			
Share of Department Administration	3,812	3,199	(613)
Share of Space Occupancy	725	664	(61)
Share of Clinic Clerical	14,620	17,018	2,398
Share of Lab Services	(48,406)	(35,748)	12,658
Total Indirect	(29,249)	(14,867)	14,382
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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Payroll Protection Act	\$ 0	\$ 117,936	\$ 117,936
Local:			
County Appropriations	0	10,079	10,079
Total Revenues	0	128,015	128,015
Expenditures:			
Direct:			
Salaries and Leave Pay	0	23,655	23,655
Personal Services and Part-Time	0	1,695	1,695
Fringe Benefits	0	9,555	9,555
Travel	0	64	64
Medical Supplies	0	82,782	82,782
Other	0	827	827
Total Direct	0	118,578	118,578
Indirect:			
Share of Department Administration	0	9,437	9,437
Total Indirect	0	9,437	9,437
Total Expenditures	0	128,015	128,015
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

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

**PENNYRILE DISTRICT HEALTH DEPARTMENT**  
**COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL - REGULATORY BASIS**  
**CIT WRAP AROUND SERVICES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
MCH-A General	\$ 0	779	779
Total Revenues	0	779	779
Expenditures:			
Direct:			
Other	0	779	779
Total Direct	0	779	779
Total Expenditures	0	779	779
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 VAC COMM OUTREACH  
FOR THE YEAR ENDED JUNE 30, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
American Rescue Plan (ARPA)	\$ 0	1,129	1,129
Local:			
County Appropriations	0	118,628	118,628
Total Revenues	0	119,757	119,757
Expenditures:			
Direct:			
Salaries and Leave Pay	0	831	831
Fringe Benefits	0	333	333
Travel	0	51	51
Other	0	118,235	118,235
Total Direct	0	119,450	119,450
Indirect:			
Share of Department Administration	0	307	307
Total Indirect	0	307	307
Total Expenditures	0	119,757	119,757
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**  
**SEASONAL FLU & COVID CO-ADMIN**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
CARES Act	\$ 0	15,331	15,331
Local:			
County Appropriations	0	7	7
Total Revenues	0	15,338	15,338
Expenditures:			
Direct:			
Salaries and Leave Pay	0	823	823
Fringe Benefits	0	326	326
Other	0	13,888	13,888
Total Direct	0	15,037	15,037
Indirect:			
Share of Department Administration	0	301	301
Total Indirect	0	301	301
Total Expenditures	0	15,338	15,338
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

See Notes to Financial Statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT  
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL - REGULATORY BASIS  
CHAT - COMMUNITY HEALTH ACTION  
FOR THE YEAR ENDED JUNE 30, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Preventive Block Grant	\$ 45,000	\$ 7,626	\$ (37,374)
Local:			
County Appropriations	0	1,691	1,691
Total Revenues	45,000	9,317	(35,683)
Expenditures:			
Direct:			
Salaries and Leave Pay	16,964	2,570	(14,394)
Fringe Benefits	8,456	1,024	(7,432)
Travel	193	0	(193)
Other	12,000	4,992	(7,008)
Total Direct	37,613	8,586	(29,027)
Indirect:			
Share of Department Administration	7,314	947	(6,367)
Share of Space Occupancy	73	0	(73)
Total Indirect	7,387	947	(6,440)
Total Expenditures	45,000	9,533	(35,467)
Excess (Deficiency) of Revenues			
Over Expenditures before Carryover Funds	0	(216)	(216)
Prior year carryover	0	216	216
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 IMMUNIZATION SUPP  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
MCH-A General	\$ 0	\$ 208,848	\$ 208,848
Department for Health Services	104,424	0	(104,424)
Local:			
Tax Appropriations	171,884	0	(171,884)
County Appropriations	<u>68,975</u>	<u>25,668</u>	<u>(43,307)</u>
Total Revenues	<u>345,283</u>	<u>234,516</u>	<u>(110,767)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	29,277	20,173	(9,104)
Personal Services and Part-Time	190,350	107,449	(82,901)
Fringe Benefits	29,155	17,312	(11,843)
Travel	0	4,907	4,907
Medical Supplies	0	10,178	10,178
Automotive	0	690	690
Other	0	20,617	20,617
Total Direct	<u>248,782</u>	<u>181,326</u>	<u>(67,456)</u>
Indirect:			
Share of Department Administration	94,688	53,190	(41,498)
Share of Space Occupancy	<u>1,813</u>	<u>0</u>	<u>(1,813)</u>
Total Indirect	<u>96,501</u>	<u>53,190</u>	<u>(43,311)</u>
Total Expenditures	<u>345,283</u>	<u>234,516</u>	<u>(110,767)</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**  
**WORKSITE WELLNESS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
County Appropriations	\$ 0	\$ 1,523	\$ 1,523
Total Revenues	0	1,523	1,523
Expenditures:			
Direct:			
Salaries and Leave Pay	0	590	590
Fringe Benefits	0	232	232
Other	0	486	486
Total Direct	0	1,308	1,308
Indirect:			
Share of Department Administration	0	215	215
Total Indirect	0	215	215
Total Expenditures	0	1,523	1,523
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 - ARPA**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
American Rescue Plan (ARPA)	\$ 0	\$ 219	\$ 219
Local:			
County Appropriations	0	9,728	9,728
Total Revenues	0	9,947	9,947
Expenditures:			
Direct:			
Salaries and Leave Pay	0	1,204	1,204
Personal Services and Part-Time	0	144	144
Fringe Benefits	0	490	490
Office Administration	0	606	606
Other	0	6,998	6,998
Total Direct	0	9,442	9,442
Indirect:			
Share of Department Administration	0	505	505
Total Indirect	0	505	505
Total Expenditures	0	9,947	9,947
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 HANDS - SPECIAL PROJECT**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 0	\$ 102,219	\$ 102,219
Total Revenues	0	102,219	102,219
Expenditures:			
Direct:			
Personal Services and Part-Time	0	3,060	3,060
Fringe Benefits	0	265	265
Travel	0	1,049	1,049
Medical Supplies	0	658	658
Other	0	63,764	63,764
Total Direct	0	68,796	68,796
Indirect:			
Share of Department Administration	0	1,304	1,304
Total Indirect	0	1,304	1,304
Total Expenditures	0	70,100	70,100
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 32,119	\$ 32,119

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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 0	\$ 9,124	\$ 9,124
Local:			
County Appropriations	0	4,117	4,117
Total Revenues	0	13,241	13,241
Expenditures:			
Direct:			
Salaries and Leave Pay	0	4,673	4,673
Fringe Benefits	0	1,857	1,857
Travel	0	885	885
Office Administration	0	1,107	1,107
Other	0	2,996	2,996
Total Direct	0	11,518	11,518
Indirect:			
Share of Department Administration	0	1,723	1,723
Total Indirect	0	1,723	1,723
Total Expenditures	0	13,241	13,241
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

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



**PENNYRILE DISTRICT HEALTH DEPARTMENT  
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL - REGULATORY BASIS  
HUMANA VITALITY  
FOR THE YEAR ENDED JUNE 30, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 8,564	\$ 0	\$ (8,564)
Service Fees:			
Insurance	0	41,460	41,460
Total Revenues	8,564	41,460	32,896
Expenditures:			
Direct:			
Salaries and Leave Pay	1,494	5,642	4,148
Personal Services and Part-Time	0	228	228
Fringe Benefits	745	2,262	1,517
Travel	500	397	(103)
Medical Supplies	5,000	13,132	8,132
Other	0	69	69
Total Direct	7,739	21,730	13,991
Indirect:			
Share of Department Administration	644	2,178	1,534
Share of Space Occupancy	181	207	26
Total Indirect	825	2,385	1,560
Total Expenditures	8,564	24,115	15,551
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 17,345	\$ 17,345

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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 42,240	\$ 24,060	\$ (18,180)
Local:			
County Appropriations	0	3,360	3,360
Total Revenues	42,240	27,420	(14,820)
Expenditures:			
Direct:			
Salaries and Leave Pay	16,265	24,466	8,201
Personal Services and Part-Time	0	2,388	2,388
Fringe Benefits	8,107	9,936	1,829
Travel	2,500	0	(2,500)
Office Administration	500	0	(500)
Automotive	3,500	0	(3,500)
Total Direct	30,872	36,790	5,918
Indirect:			
Share of Department Administration	7,012	10,028	3,016
Share of Space Occupancy	2,521	2,883	362
Total Indirect	9,533	12,911	3,378
Total Expenditures	40,405	49,701	9,296
Excess (Deficiency) of Revenues			
Over Expenditures before Carryover Funds	1,835	(22,281)	(24,116)
Prior year carryover	0	22,281	22,281
Excess (Deficiency) of Revenues			
Over Expenditures	\$ 1,835	\$ 0	\$ (1,835)

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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 3,000	\$ 8,685	\$ 5,685
Local:			
County Appropriations	0	347	347
Total Revenues	3,000	9,032	6,032
Expenditures:			
Direct:			
Salaries and Leave Pay	0	4,590	4,590
Fringe Benefits	0	1,827	1,827
Travel	0	221	221
Office Administration	0	80	80
Other	3,000	0	(3,000)
Total Direct	3,000	6,718	3,718
Indirect:			
Share of Department Administration	0	1,692	1,692
Share of Space Occupancy	0	622	622
Total Indirect	0	2,314	2,314
Total Expenditures	3,000	9,032	6,032
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 COORDINATOR**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Title V	\$ 94,725	\$ 69,533	\$ (25,192)
Local:			
County Appropriations	0	26,786	26,786
Total Revenues	94,725	96,319	1,594
Expenditures:			
Direct:			
Salaries and Leave Pay	43,942	44,624	682
Fringe Benefits	21,902	17,746	(4,156)
Travel	2,000	111	(1,889)
Other	6,485	15,325	8,840
Total Direct	74,329	77,806	3,477
Indirect:			
Share of Department Administration	18,945	16,438	(2,507)
Share of Space Occupancy	1,451	2,075	624
Total Indirect	20,396	18,513	(1,883)
Total Expenditures	94,725	96,319	1,594
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, 2022**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Payroll Protection Act	\$ 0	\$ 19,510	\$ 19,510
Local:			
County Appropriations	<u>0</u>	<u>2,867</u>	<u>2,867</u>
Total Revenues	<u>0</u>	<u>22,377</u>	<u>22,377</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	0	11,047	11,047
Personal Services and Part-Time	0	1,125	1,125
Fringe Benefits	0	4,492	4,492
Travel	0	229	229
Office Administration	<u>0</u>	<u>938</u>	<u>938</u>
Total Direct	<u>0</u>	<u>17,831</u>	<u>17,831</u>
Indirect:			
Share of Department Administration	<u>0</u>	<u>4,546</u>	<u>4,546</u>
Total Indirect	<u>0</u>	<u>4,546</u>	<u>4,546</u>
Total Expenditures	<u>0</u>	<u>22,377</u>	<u>22,377</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  
PHEP SPECIAL PROJECT  
FOR THE YEAR ENDED JUNE 30, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
CARES Act	\$ 0	\$ 137,313	\$ 137,313
Local:			
Tax Appropriations	1,000	38,128	37,128
County Appropriations	0	16,874	16,874
Total Revenues	1,000	192,315	191,315
Expenditures:			
Direct:			
Salaries and Leave Pay	0	97,990	97,990
Personal Services and Part-Time	0	3,925	3,925
Fringe Benefits	0	39,307	39,307
Travel	1,000	773	(227)
Office Administration	0	972	972
Other	0	11,368	11,368
Total Direct	1,000	154,335	153,335
Indirect:			
Share of Department Administration	0	37,773	37,773
Share of Space Occupancy	0	207	207
Total Indirect	0	37,980	37,980
Total Expenditures	1,000	192,315	191,315
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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 0	\$ 769	\$ 769
Total Revenues	0	769	769
Expenditures:			
Direct:			
Salaries and Leave Pay	0	434	434
Fringe Benefits	0	175	175
Total Direct	0	609	609
Indirect:			
Share of Department Administration	0	160	160
Total Indirect	0	160	160
Total Expenditures	0	769	769
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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
MCH-A General	\$ 0	\$ 801,079	\$ 801,079
Department for Health Services	575,500	0	(575,500)
Local:			
Tax Appropriations	6,589	62,004	55,415
Total Revenues	582,089	863,083	280,994
Expenditures:			
Direct:			
Salaries and Leave Pay	247,716	257,138	9,422
Personal Services and Part-Time	66,787	256,598	189,811
Fringe Benefits	128,581	124,445	(4,136)
Travel	500	410	(90)
Office Administration	0	7,053	7,053
Other	0	13,441	13,441
Total Direct	443,584	659,085	215,501
Indirect:			
Share of Department Administration	135,593	203,998	68,405
Share of Space Occupancy	2,912	0	(2,912)
Total Indirect	138,505	203,998	65,493
Total Expenditures	582,089	863,083	280,994
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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 13,636	\$ 178	\$ (13,458)
Local:			
Tax Appropriations	0	29	29
Total Revenues	13,636	207	(13,429)
Expenditures:			
Direct:			
Salaries and Leave Pay	2,297	0	(2,297)
Fringe Benefits	1,145	0	(1,145)
Travel	500	0	(500)
Other	8,523	0	(8,523)
Total Direct	12,465	0	(12,465)
Indirect:			
Share of Department Administration	990	0	(990)
Share of Space Occupancy	181	207	26
Total Indirect	1,171	207	(964)
Total Expenditures	13,636	207	(13,429)
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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 5,000	\$ 5,000	\$ 0
Local:			
Tax Appropriations	119,801	57,757	(62,044)
Service Fees:			
Title XIX	51,134	29,282	(21,852)
Self Pay Other	1,000	526	(474)
Insurance	10,000	14,149	4,149
Other	0	15	15
Total Revenues	186,935	106,729	(80,206)
Expenditures:			
Direct:			
Independent Contracts	0	20	20
Total Direct	0	20	20
Indirect:			
Share of Preventive Medical	0	92,096	92,096
Share of Problem Medical	184,022	10,008	(174,014)
Share of Problem Counseling	0	385	385
Share of Lab Services	2,913	4,220	1,307
Total Indirect	186,935	106,709	(80,226)
Total Expenditures	186,935	106,729	(80,206)
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  
IMMUNIZATIONS  
FOR THE YEAR ENDED JUNE 30, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 378,399	\$ 269,283	\$ (109,116)
Service Fees:			
Title XVIII	0	11,966	11,966
Title XIX	97,029	79,866	(17,163)
Self Pay Other	1,000	5,084	4,084
Insurance	25,000	89,936	64,936
Total Revenues	501,428	456,135	(45,293)
Expenditures:			
Direct:			
Salaries and Leave Pay	0	219	219
Fringe Benefits	0	87	87
Travel	0	52	52
Other	0	160	160
Total Direct	0	518	518
Indirect:			
Share of Department Administration	0	80	80
Share of Preventive Medical	0	415,889	415,889
Share of Problem Medical	501,428	39,648	(461,780)
Total Indirect	501,428	455,617	(45,811)
Total Expenditures	501,428	456,135	(45,293)
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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Title X	\$ 58,000	\$ 6,471	\$ (51,529)
Local:			
Tax Appropriations	0	33,863	33,863
Service Fees:			
Title XIX	5,224	7,818	2,594
Self Pay Other	0	168	168
Insurance	0	1,043	1,043
Total Revenues	63,224	49,363	(13,861)
Expenditures:			
Direct:			
Salaries and Leave Pay	0	6,409	6,409
Fringe Benefits	0	2,548	2,548
Travel	0	2,741	2,741
Other	0	3,149	3,149
Total Direct	0	14,847	14,847
Indirect:			
Share of Department Administration	0	2,362	2,362
Share of Problem Medical	16,880	18,099	1,219
Share of Lab Services	17,289	14,055	(3,234)
Total Indirect	34,169	34,516	347
Total Expenditures	34,169	49,363	15,194
Excess (Deficiency) of Revenues Over Expenditures	\$ 29,055	\$ 0	\$ (29,055)

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, 2022

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 273,510	\$ 190,264	\$ (83,246)
Local:			
Tax Appropriations	0	19,942	19,942
Service Fees:			
Self Pay Other	0	20	20
Insurance	0	19	19
	273,510	210,245	(63,265)
Total Revenues	273,510	210,245	(63,265)
Expenditures:			
Direct:			
Salaries and Leave Pay	11,175	10,137	(1,038)
Fringe Benefits	5,570	4,031	(1,539)
Travel	1,000	97	(903)
Other	11,893	1,864	(10,029)
Total Direct	29,638	16,129	(13,509)
Indirect:			
Share of Department Administration	4,818	3,735	(1,083)
Share of Space Occupancy	1,813	1,660	(153)
Share of Preventive Medical	0	299	299
Share of Problem Medical	234,874	121,086	(113,788)
Share of Problem Counseling	0	63,509	63,509
Share of Lab Services	1,391	3,827	2,436
Total Indirect	242,896	194,116	(48,780)
Total Expenditures	272,534	210,245	(62,289)
Excess (Deficiency) of Revenues Over Expenditures	\$ 976	\$ 0	\$ (976)

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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Title V	\$ 14,753	\$ 11,028	\$ (3,725)
Local:			
Tax Appropriations	0	4,787	4,787
Total Revenues	14,753	15,815	1,062
Expenditures:			
Direct:			
Salaries and Leave Pay	5,273	8,278	3,005
Fringe Benefits	2,628	3,290	662
Travel	500	184	(316)
Other	3,354	182	(3,172)
Total Direct	11,755	11,934	179
Indirect:			
Share of Department Administration	2,273	3,051	778
Share of Space Occupancy	725	830	105
Total Indirect	2,998	3,881	883
Total Expenditures	14,753	15,815	1,062
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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 50	\$ 50	\$ 0
Local:			
Tax Appropriations	51,275	52,025	750
Service Fees:			
Federal	0	315	315
Title XIX	6,385	4,870	(1,515)
Self Pay Co-insurance & deductible	0	50	50
Self Pay Other	0	1,955	1,955
Insurance	0	3,020	3,020
Total Revenues	57,710	62,285	4,575
Expenditures:			
Direct:			
Salaries and Leave Pay	198	1,546	1,348
Fringe Benefits	99	615	516
Travel	1,000	0	(1,000)
Total Direct	1,297	2,161	864
Indirect:			
Share of Department Administration	85	572	487
Share of Space Occupancy	181	207	26
Share of Preventive Medical	0	1,636	1,636
Share of Problem Medical	56,314	45,579	(10,735)
Share of Lab Services	24,293	12,130	(12,163)
Total Indirect	80,873	60,124	(20,749)
Total Expenditures	82,170	62,285	(19,885)
Excess (Deficiency) of Revenues			
Over Expenditures before Carryover Funds	(24,460)	0	24,460
Prior year carryover	24,460	0	(24,460)
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, 2022**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
Tax Appropriations	\$ 0	\$ 4,252	\$ 4,252
Service Fees:			
Title XIX	1,499	1,128	(371)
Self Pay Other	0	30	30
Insurance	<u>0</u>	<u>241</u>	<u>241</u>
Total Revenues	<u>1,499</u>	<u>5,651</u>	<u>4,152</u>
Expenditures:			
Direct:			
Medical Supplies	<u>2,000</u>	<u>38</u>	<u>(1,962)</u>
Total Direct	<u>2,000</u>	<u>38</u>	<u>(1,962)</u>
Indirect:			
Share of Space Occupancy	0	21	21
Share of Problem Medical	7,096	5,260	(1,836)
Share of Lab Services	<u>810</u>	<u>332</u>	<u>(478)</u>
Total Indirect	<u>7,906</u>	<u>5,613</u>	<u>(2,293)</u>
Total Expenditures	<u>9,906</u>	<u>5,651</u>	<u>(4,255)</u>
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(8,407)	0	8,407
Prior year carryover	<u>8,407</u>	<u>0</u>	<u>(8,407)</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  
DIABETES  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State:			
State Restricted	\$ 85,000	\$ 116,203	\$ 31,203
Total Revenues	<u>85,000</u>	<u>116,203</u>	<u>31,203</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	46,194	38,936	(7,258)
Fringe Benefits	23,025	15,485	(7,540)
Travel	2,000	3,026	1,026
Office Administration	0	1,679	1,679
Other	3,000	30,256	27,256
Total Direct	<u>74,219</u>	<u>89,382</u>	<u>15,163</u>
Indirect:			
Share of Department Administration	19,916	14,346	(5,570)
Share of Space Occupancy	544	622	78
Total Indirect	<u>20,460</u>	<u>14,968</u>	<u>(5,492)</u>
Total Expenditures	<u>94,679</u>	<u>104,350</u>	<u>9,671</u>
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(9,679)	11,853	21,532
Prior year carryover	<u>9,679</u>	<u>0</u>	<u>(9,679)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 11,853</u>	<u>\$ 11,853</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  
ADULT VISITS & FOLLOW-UP  
FOR THE YEAR ENDED JUNE 30, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Service Fees:			
Federal	\$ 0	\$ 1,200	\$ 1,200
Title XVIII	0	24,787	24,787
Title XIX	6,000	1,080	(4,920)
Self Pay Other	0	1,071	1,071
Insurance	0	2,689	2,689
Total Revenues	6,000	30,827	24,827
Expenditures:			
Indirect:			
Share of Preventive Medical	0	5,348	5,348
Share of Problem Medical	15,745	5,696	(10,049)
Share of Problem Counseling	0	(49)	(49)
Share of Lab Services	1,710	1,129	(581)
Total Indirect	17,455	12,124	(5,331)
Total Expenditures	17,455	12,124	(5,331)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(11,455)	18,703	30,158
Prior year carryover	11,455	0	(11,455)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 18,703	\$ 18,703

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, 2022**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Service Fees:			
Title XIX	\$ 0	\$ 92	\$ 92
Total Revenues	<u>0</u>	<u>92</u>	<u>92</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	1,568	40	(1,528)
Fringe Benefits	782	18	(764)
Travel	500	0	(500)
Total Direct	<u>2,850</u>	<u>58</u>	<u>(2,792)</u>
Indirect:			
Share of Department Administration	676	13	(663)
Share of Space Occupancy	18	21	3
Total Indirect	<u>694</u>	<u>34</u>	<u>(660)</u>
Total Expenditures	<u>3,544</u>	<u>92</u>	<u>(3,452)</u>
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(3,544)	0	3,544
Prior year carryover	<u>3,544</u>	<u>0</u>	<u>(3,544)</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 VACCINE  
FOR THE YEAR ENDED JUNE 30, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Service Fees:			
Federal	\$ 0	\$ 10	\$ 10
Title XVIII	0	126,883	126,883
Title XIX	0	47,335	47,335
Self Pay Other	0	492	492
Insurance	10,000	123,702	113,702
Total Revenues	10,000	298,422	288,422
Expenditures:			
Direct:			
Salaries and Leave Pay	0	43,875	43,875
Fringe Benefits	0	17,451	17,451
Travel	0	1,160	1,160
Total Direct	0	62,486	62,486
Indirect:			
Share of Department Administration	0	16,161	16,161
Total Indirect	0	16,161	16,161
Total Expenditures	0	78,647	78,647
Excess (Deficiency) of Revenues Over Expenditures	\$ 10,000	\$ 219,775	\$ 209,775

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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 34,474	\$ 33,679	\$ (795)
Local:			
Tax Appropriations	0	3,861	3,861
Total Revenues	34,474	37,540	3,066
Expenditures:			
Direct:			
Salaries and Leave Pay	11,347	17,922	6,575
Fringe Benefits	5,656	7,125	1,469
Travel	5,500	3,873	(1,627)
Office Administration	2,000	720	(1,280)
Other	4,716	885	(3,831)
Total Direct	29,219	30,525	1,306
Indirect:			
Share of Department Administration	4,892	6,601	1,709
Share of Space Occupancy	363	414	51
Total Indirect	5,255	7,015	1,760
Total Expenditures	34,474	37,540	3,066
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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Payroll Protection Act	\$ 0	\$ 28,871	\$ 28,871
Department for Health Services	85,530	27,856	(57,674)
State:			
State Restricted	4,500	3,591	(909)
Local:			
Tax Appropriations	0	11,004	11,004
Total Revenues	90,030	71,322	(18,708)
Expenditures:			
Direct:			
Salaries and Leave Pay	38,794	37,120	(1,674)
Fringe Benefits	19,337	14,764	(4,573)
Travel	7,000	504	(6,496)
Office Administration	0	3,129	3,129
Other	7,811	1,714	(6,097)
Total Direct	72,942	57,231	(15,711)
Indirect:			
Share of Department Administration	16,725	13,676	(3,049)
Share of Space Occupancy	363	415	52
Total Indirect	17,088	14,091	(2,997)
Total Expenditures	90,030	71,322	(18,708)
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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 0	\$ 5,964	\$ 5,964
Local:			
Tax Appropriations	0	337	337
Total Revenues	0	6,301	6,301
Expenditures:			
Direct:			
Salaries and Leave Pay	0	3,566	3,566
Fringe Benefits	0	1,419	1,419
Total Direct	0	4,985	4,985
Indirect:			
Share of Department Administration	0	1,316	1,316
Total Indirect	0	1,316	1,316
Total Expenditures	0	6,301	6,301
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**  
**SPECIAL PROJECT**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 0	\$ 50	\$ 50
Total Revenues	0	50	50
Expenditures:			
Direct:			
Office Administration	0	50	50
Total Direct	0	50	50
Total Expenditures	0	50	50
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, 2022

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 50,000	\$ 38,333	\$ (11,667)
Local:			
Tax Appropriations	0	4,757	4,757
Service Fees:			
Other	0	5,000	5,000
Total Revenues	50,000	48,090	(1,910)
Expenditures:			
Direct:			
Salaries and Leave Pay	22,726	14,794	(7,932)
Fringe Benefits	11,328	5,881	(5,447)
Travel	1,500	376	(1,124)
Other	6,000	19,854	13,854
Total Direct	41,554	40,905	(649)
Indirect:			
Share of Department Administration	9,798	5,451	(4,347)
Share of Space Occupancy	1,596	1,734	138
Total Indirect	11,394	7,185	(4,209)
Total Expenditures	52,948	48,090	(4,858)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(2,948)	0	2,948
Prior year carryover	2,948	0	(2,948)
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**  
**VACCINE PROJECT**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
Tax Appropriations	\$ 0	\$ 32,290	\$ 32,290
Total Revenues	0	32,290	32,290
Expenditures:			
Direct:			
Salaries and Leave Pay	0	318	318
Fringe Benefits	0	126	126
Other	0	31,729	31,729
Total Direct	0	32,173	32,173
Indirect:			
Share of Department Administration	0	117	117
Total Indirect	0	117	117
Total Expenditures	0	32,290	32,290
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

See Notes to Financial Statements.

**PENNYRILE DISTRICT HEALTH DEPARTMENT  
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL - REGULATORY BASIS  
BREASTFEEDING PEER COUNSELING  
FOR THE YEAR ENDED JUNE 30, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 24,250	\$ 24,250	\$ 0
Local:			
Tax Appropriations	0	17,255	17,255
Total Revenues	24,250	41,505	17,255
Expenditures:			
Direct:			
Salaries and Leave Pay	0	95	95
Personal Services and Part-Time	10,800	27,000	16,200
Fringe Benefits	826	2,373	1,547
Travel	1,000	494	(506)
Office Administration	3,500	0	(3,500)
Other	3,243	0	(3,243)
Total Direct	19,369	29,962	10,593
Indirect:			
Share of Department Administration	4,656	11,535	6,879
Share of Space Occupancy	225	8	(217)
Total Indirect	4,881	11,543	6,662
Total Expenditures	24,250	41,505	17,255
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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 4,000	\$ 3,527	\$ (473)
Total Revenues	4,000	3,527	(473)
Expenditures:			
Direct:			
Office Administration	1,000	787	(213)
Other	3,000	2,740	(260)
Total Direct	4,000	3,527	(473)
Total Expenditures	4,000	3,527	(473)
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, 2022**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 16,000	\$ 455	\$ (15,545)
Local:			
Tax Appropriations	<u>0</u>	<u>718</u>	<u>718</u>
Total Revenues	<u>16,000</u>	<u>1,173</u>	<u>(14,827)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	10,255	273	(9,982)
Fringe Benefits	5,112	108	(5,004)
Other	<u>0</u>	<u>673</u>	<u>673</u>
Total Direct	<u>15,367</u>	<u>1,054</u>	<u>(14,313)</u>
Indirect:			
Share of Department Administration	4,421	98	(4,323)
Share of Space Occupancy	<u>18</u>	<u>21</u>	<u>3</u>
Total Indirect	<u>4,439</u>	<u>119</u>	<u>(4,320)</u>
Total Expenditures	<u>19,806</u>	<u>1,173</u>	<u>(18,633)</u>
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(3,806)	0	3,806
Prior year carryover	<u>3,806</u>	<u>0</u>	<u>(3,806)</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**  
**RYAN WHITE SERVICES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 0	\$ 3,834	\$ 3,834
Total Revenues	0	3,834	3,834
Expenditures:			
Direct:			
Automotive	0	1,759	1,759
Total Direct	0	1,759	1,759
Indirect:			
Share of Space Occupancy	0	2,075	2,075
Total Indirect	0	2,075	2,075
Total Expenditures	0	3,834	3,834
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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 34,935	\$ 125,448	\$ 90,513
Service Fees:			
Title XIX	467,895	476,800	8,905
Total Revenues	502,830	602,248	99,418
Expenditures:			
Direct:			
Salaries and Leave Pay	257,623	193,476	(64,147)
Personal Services and Part-Time	0	17,301	17,301
Fringe Benefits	128,410	78,435	(49,975)
Travel	2,000	1,660	(340)
Office Administration	4,000	1,575	(2,425)
Automotive	11,500	3,661	(7,839)
Other	0	2,354	2,354
Capital Expenditures	0	52,003	52,003
Total Direct	403,533	350,465	(53,068)
Indirect:			
Share of Department Administration	111,070	78,634	(32,436)
Share of Space Occupancy	5,295	4,234	(1,061)
Total Indirect	116,365	82,868	(33,497)
Total Expenditures	519,898	433,333	(86,565)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(17,068)	168,915	185,983
Prior year carryover	17,068	0	(17,068)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 168,915	\$ 168,915

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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Donations	\$ 0	\$ 5,403	\$ 5,403
Total Revenues	0	5,403	5,403
Expenditures:			
Direct:			
Office Administration	1,500	0	(1,500)
Other	3,500	6,168	2,668
Total Direct	5,000	6,168	1,168
Total Expenditures	5,000	6,168	1,168
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(5,000)	(765)	4,235
Prior year carryover	5,000	765	(4,235)
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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 0	\$ 15,154	\$ 15,154
Total Revenues	0	15,154	15,154
Expenditures:			
Direct:			
Other	40,758	15,154	(25,604)
Total Direct	40,758	15,154	(25,604)
Total Expenditures	40,758	15,154	(25,604)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(40,758)	0	40,758
Prior year carryover	40,758	0	(40,758)
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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 0	\$ 1,640	\$ 1,640
Total Revenues	0	1,640	1,640
Expenditures:			
Direct:			
Office Administration	0	219	219
Other	0	1,421	1,421
Total Direct	0	1,640	1,640
Total Expenditures	0	1,640	1,640
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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Title V	\$ 0	\$ 19,017	\$ 19,017
Title X	0	759	759
Payroll Protection Act	0	24,607	24,607
Preventive Block Grant	0	10,937	10,937
MCH-A General	0	198,692	198,692
CARES Act	0	80,248	80,248
Department for Health Services	0	63,351	63,351
State:			
State Restricted	0	5,618	5,618
Restricted LHD KERS	779,325	779,325	0
Local:			
Tax Appropriations	0	103,773	103,773
Total Revenues	779,325	1,286,327	507,002
Expenditures:			
Direct:			
Salaries and Leave Pay	0	295,268	295,268
Fringe Benefits	779,325	1,449,694	670,369
Total Direct	779,325	1,744,962	965,637
Indirect:			
Distributed Departmental Administration	0	(88,498)	(88,498)
Distributed Environmental Administration	0	(38,691)	(38,691)
Distributed Medical Administration	0	(52,703)	(52,703)
Distributed Fringe Benefits	0	(670,369)	(670,369)
Distributed Clinic Clerical Administration	0	(115,376)	(115,376)
Total Indirect	0	(965,637)	(965,637)
Total Expenditures	779,325	779,325	0
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 507,002	\$ 507,002

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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Personal Services and Part-Time	26,280	21,383	(4,897)
Fringe Benefits	2,010	1,848	(162)
Travel	0	371	371
Space Occupancy	0	13,423	13,423
Office Administration	0	(3,723)	(3,723)
Other	0	(938)	(938)
Total Direct	28,290	32,364	4,074
Indirect:			
Distributed Space Occupancy	(28,290)	(32,364)	(4,074)
Total Indirect	(28,290)	(32,364)	(4,074)
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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	193,367	178,695	(14,672)
Personal Services and Part-Time	80,600	47,765	(32,835)
Fringe Benefits	102,548	86,273	(16,275)
Travel	4,000	3,330	(670)
Office Administration	158,000	153,581	(4,419)
Medical Supplies	0	4,392	4,392
Automotive	2,750	3,709	959
Other	76,000	137,448	61,448
Total Direct	617,265	615,193	(2,072)
Indirect:			
Distributed Departmental Administration	(617,265)	(615,193)	2,072
Total Indirect	(617,265)	(615,193)	2,072
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

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

**PENNYRILE DISTRICT HEALTH DEPARTMENT  
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL - REGULATORY BASIS  
GENERAL CLINIC ADMINISTRATION  
FOR THE YEAR ENDED JUNE 30, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	256,210	177,546	(78,664)
Personal Services and Part-Time	0	2,556	2,556
Fringe Benefits	127,705	57,046	(70,659)
Travel	3,000	3,184	184
Office Administration	0	79,852	79,852
Automotive	0	214	214
Other	1,000	571	(429)
Total Direct	387,915	320,969	(66,946)
Indirect:			
Distributed Clinic Clerical Administration	(387,915)	(320,969)	66,946
Total Indirect	(387,915)	(320,969)	66,946
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, 2022**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	60,234	40,211	(20,023)
Fringe Benefits	30,023	18,489	(11,534)
Travel	0	1,609	1,609
Other	0	546	546
Total Direct	90,257	60,855	(29,402)
Indirect:			
Distributed Environmental Administration	(90,257)	(60,855)	29,402
Total Indirect	(90,257)	(60,855)	29,402
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, 2022**

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	011200-21 & 20	\$ 109,478	\$ 0	\$ 99,578	\$ 99,578
Family Planning Services	93.217	011500OL-21, 22 & 23	58,000	0	7,229	7,229
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	0130ARPA-19, 013000-19 & 18	247,584	0	135,427	125,590
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	010600N-22	50	0	50	50
Preventive Health and Health Services Block Grant	93.991	010400-21 & 20	59,000	0	18,563	18,778
Public Health Emergency Preparedness	93.069	021400-18, 19 & 20	81,601	0	73,037	73,037
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	012700-22	13,029	0	9,124	9,124
HIV Prevention Activities Health Department Based	93.940	015100OL-22 & 21	12,000	0	561	561
Assistance Programs for Chronic Disease Prevention and Control	93.945	024209OL-22 & 21	8,243	0	4,022	4,022
National Bioterrorism Hospital Preparedness Program	93.889	021500-19 & 20	1,286	0	2,153	2,153
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	024401-21 & 22	6,000	0	4,858	4,858
Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke	93.435	024500-22 & 21	10,742	0	14,331	14,331
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	0266ARPA-21 013900PP-20,	4,130	0	0	0
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	013900CRR-2	1,208,967	0	1,031,278	1,031,278
Immunization Cooperative Agreements	93.268	010500OL-19, 010500OLCA, 05OLARPA & 0105OLCRF	433,633	0	390,505	390,505
Total U. S. Department of Health and Human Services			<u>2,253,743</u>	<u>0</u>	<u>1,790,716</u>	<u>1,781,094</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	CARES-B20	123,423	0	217,561	217,561
Total U. S. Department of Treasury			<u>123,423</u>	<u>0</u>	<u>217,561</u>	<u>217,561</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	025400-21 & 20 011600-22 & 21	323,060	0	250,318	250,318
Total U. S. Department of Agriculture			<u>323,060</u>	<u>0</u>	<u>250,318</u>	<u>250,318</u>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<u><u>\$2,700,226</u></u>	<u><u>\$ 0</u></u>	<u><u>2,258,595</u></u>	<u><u>\$2,248,973</u></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, 2022

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, 2022. 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.

75 Vine Street  
Benton, KY 42025

(270) 527-3628  
(270) 527-2261 fax

kimhamcpa@hotmail.com

---

---

# KIM HAM

## CERTIFIED PUBLIC ACCOUNTANT

---

---

TAXES ♦ BOOKKEEPING ♦ AUDITING ♦ PAYROLL ♦ CONSULTING

MEMBER,  
American Institute  
of CPA's

♦  
MEMBER,  
Kentucky Society  
of CPA's

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities of the Pennyriple District Health Department, as of and for the year ended June 30, 2022, 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 28, 2022.

**Report on 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 or significant deficiencies may exist that were not identified.

### **Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, the results of my tests disclosed one instance of material noncompliance of specific state statutes or regulations and which is described in the accompanying schedule of findings and questioned costs as item 2022-001.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on the Pennyrite District Health Department's response to the findings identified in my audit and described in the accompanying schedule of findings and questioned costs. 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 28, 2022

75 Vine Street  
Benton, KY 42025

(270) 527-3628  
(270) 527-2261 fax

*kimhamcpa@hotmail.com*

---

---

**KIM HAM**

**CERTIFIED PUBLIC ACCOUNTANT**

---

---

TAXES ♦ BOOKKEEPING ♦ AUDITING ♦ PAYROLL ♦ CONSULTING

MEMBER,  
*American Institute  
of CPA's*

♦  
MEMBER,  
*Kentucky Society  
of CPA's*

**INDEPENDENT AUDITOR'S REPORT ON 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**

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

I have audited the Pennyryle District Health Department's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Pennyryle District Health Department's major federal programs for the year ended June 30, 2022. Pennyryle 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.

In my opinion, the Pennyryle 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, 2022.

***Basis for Opinion on Each Major Federal Program***

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). My responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of my report.

I am required to be independent of the Pennyryle District Health Department and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of the Pennyryle District Health Department's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Pennyrile District Health Department's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

My objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Pennyrile District Health Department's compliance based on my audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Pennyrile District Health Department's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Pennyrile District Health Department's compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of the Pennyrile District Health Department's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purposes of expressing an opinion on the effectiveness of the Pennyrile District Health Department's internal control over compliance. Accordingly, no such opinion is expressed.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that I identified during the audit.

### **Report on 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 Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during my audit I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

My audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.



Benton, Kentucky  
October 28, 2022

PENNYRILE DISTRICT HEALTH DEPARTMENT  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 FOR THE YEAR ENDED JUNE 30, 2022

**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. One instance 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 is 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 2022-001.
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>
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323

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, 2022

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

Noncompliance with Specific State Statutes or Regulations

2022-001. Budgeting

*Statement of Finding (Condition):* Actual expenditures exceeded the budget by a material amount.

*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” and (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”.

*Context:* Actual expenditures exceeded the budget by \$420,831.

*Cause and Effect:* The budget for expenditures was based on anticipated revenues. Federal grant funds were much higher than anticipated, therefore expenditures were higher in order to earn those funds.

*Recommendation:* At each board meeting, the members should review financial reports that include a summary of actual expenditures to budget to determine if budget amendments might be needed. 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:* 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, 2022

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

Noncompliance with Specific State Statutes or Regulations

2021-001. 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 that was not covered by FDIC or SIPC. 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 was agreed to move \$250,000 to the investment company in efforts to earn more interest.

Status of Finding in Current Year

These funds were taken out of the investment account and deposited to a bank with FDIC coverage on July 18, 2022, when it was determined that no early withdrawal penalty would be assessed, and the board could meet to approve the transfer.

2021-002. Capital Expenditure and Overall 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. Also, the total expenditures exceeded the budget by \$537,298.

Status of Finding in Current Year

This is a repeat finding in the current year. In the prior year, the actual total expenditures exceeded the budget by \$537,298. In the current year, as noted in finding 2022-001, the amount over budget was \$420,831. While the capital expenditures budget was also exceeded in the current year, the amount was not material to the financial statements.

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

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

75 Vine Street  
Benton, KY 42025  
(270) 527-3628  
(270) 527-2261 fax

[kimhamcpa@bomail.com](mailto:kimhamcpa@bomail.com)

---

---

# KIM HAM

## CERTIFIED PUBLIC ACCOUNTANT

---

---

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 Pennyrite District Health Department for the year ended June 30, 2022, I considered the Department's internal control structure to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during my audit I became aware of certain immaterial matters involving internal or accounting controls or compliance with laws, regulations, contracts, or grants. These matters are summarized below. A separate report dated October 28, 2022 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 28, 2022 on the financial statements of the Pennyrite District Health Department.

- A sign was purchased during the year that ended up costing \$42,120. Initially it was believed the sign would cost less than the \$40,000 bid floor and was not advertised for bids. With installation and delivery it ended up being above the amount required for bids.
- Several contracts with personnel were exceeded during the year because of unforeseen overtime due to COVID. The original contracts were prepared with no overtime and were not all reviewed during the year to compare to amounts paid. In the future, we recommend reviewing all contracts on a quarterly basis.

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 28, 2022



# Pennyrile 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**

2022-001 Budgeting

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