

PENNYRILE DISTRICT
HEALTH DEPARTMENT
Eddyville, Kentucky

FINANCIAL STATEMENTS
JUNE 30, 2023

C O N T E N T S

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KIM HAM
CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITORS' REPORT

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

Report on the 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, 2023, 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, 2023, 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, 2023, 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 16, 2023, 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 Shivers". The signature is written in a cursive style and is positioned above the typed name and date.

Benton, Kentucky
October 16, 2023

PENNYRILE DISTRICT HEALTH DEPARTMENT
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
REGULATORY BASIS
 JUNE 30, 2023

ASSETS:

Current Assets:

Cash:					
Checking		\$		4,412,400	
Petty cash				1,550	
Certificates of deposit				283,650	
Prepaid payroll withholdings				4,504	
				4,504	

TOTAL ASSETS		\$		4,702,104	
				4,702,104	

LIABILITIES AND FUND BALANCES:

LIABILITIES:

Current Liabilities:

Payroll withholdings		\$		8,615	
Administrative fees payable				21,586	
				21,586	

TOTAL LIABILITIES				30,201	
				30,201	

FUND BALANCES:

Restricted - state				572,224	
Restricted - federal				51,301	
Restricted - fees				709,270	
Restricted - local				1,036,313	
Unrestricted				2,302,795	
				2,302,795	

TOTAL FUND BALANCES				4,671,903	
				4,671,903	

TOTAL LIABILITIES AND FUND BALANCES		\$		4,702,104	
				4,702,104	

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, 2023

Revenues:	
Federal	\$ 1,840,507
State	1,428,842
Local	1,150,244
Service fees	1,392,765
Interest	<u>7,291</u>
Total Revenues	<u>5,819,649</u>
Expenditures:	
Current:	
Salaries and leave pay	1,873,397
Personal services and part time	193,458
Fringe benefits	1,459,265
Independent contracts	68
Travel	63,782
Space occupancy	(7,901)
Office administration	388,381
Medical supplies	319,701
Automotive	12,768
Other	414,363
Capital expenditures	<u>73,987</u>
Total Expenditures	<u>4,791,269</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ 1,028,380</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, 2023**

	<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	\$ 418,558	\$ 50,147	\$ 614,306	\$ 761,637	\$ 1,798,875	\$ 3,643,523
Restricted funds transferred to unrestricted	(23,464)	0	(31,895)	0	55,359	0
Excess unrestricted funds transferred	<u>0</u>	<u>0</u>	<u>0</u>	<u>274,676</u>	<u>(274,676)</u>	<u>0</u>
Sub-total	395,094	50,147	582,411	1,036,313	1,579,558	3,643,523
Excess of revenues and carryover funds over expenditures	<u>177,130</u>	<u>1,154</u>	<u>126,859</u>	<u>0</u>	<u>723,237</u>	<u>1,028,380</u>
Fund Balances - ending	<u>\$ 572,224</u>	<u>\$ 51,301</u>	<u>\$ 709,270</u>	<u>\$ 1,036,313</u>	<u>\$ 2,302,795</u>	<u>\$ 4,671,903</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, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal	\$ 1,481,861	\$ 1,840,507	\$ 358,646
State	1,305,864	1,428,842	122,978
Local	1,029,222	1,150,244	121,022
Service fees	919,147	1,392,765	473,618
Interest	0	7,291	7,291
	<u>4,736,094</u>	<u>5,819,649</u>	<u>1,083,555</u>
Total Revenues			
Expenditures:			
Current:			
Salaries and leave pay	1,869,181	1,873,397	4,216
Personal services and part time	371,180	193,458	(177,722)
Fringe benefits	1,528,229	1,459,265	(68,964)
Independent contracts	13,200	68	(13,132)
Travel	54,088	63,782	9,694
Space occupancy	0	(7,901)	(7,901)
Office administration	237,153	388,381	151,228
Medical supplies	211,106	319,701	108,595
Automotive	20,500	12,768	(7,732)
Other	265,510	414,363	148,853
Capital expenditures	117,305	73,987	(43,318)
	<u>4,687,452</u>	<u>4,791,269</u>	<u>103,817</u>
Total Expenditures			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE CARRYOVER	48,642	1,028,380	979,738
Prior year carryover	215,256	0	(215,256)
	<u>263,898</u>	<u>1,028,380</u>	<u>764,482</u>
NET CHANGE IN FUND BALANCE			
Fund balance beginning less transfers to carryover funds	3,643,523	3,643,523	0
FUND BALANCE - ENDING	<u>\$ 3,907,421</u>	<u>\$ 4,671,903</u>	<u>\$ 764,482</u>

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

PENNYRILE DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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, 2023

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, 2023, the estimated amount of compensatory absences accrued at current employee pay rates were \$380,826, which consisted of \$166,851 vacation leave, \$205,385 sick leave, and \$8,590 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, 2023

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 16, 2023, 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, 2023, the reported amount of the Department's deposits was \$4,697,600 and the bank balance was \$4,933,306. Of the bank balance, \$500,000 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.

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

All full time employees of the Pennyrile 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 Kentucky Public Pensions Authority, 1260 Louisville Road, Frankfort, Kentucky 40601, (502)696-8800.

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

PENNYRILE DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2023

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

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

House Bill 8 (HB 8) passed during the 2021 legislative session required, beginning July 1, 2021, the KERS nonhazardous employers pay the normal cost for all employees plus a flat amount which is equal to their assigned percentage of the annual dollar amount that is sufficient to amortize the total unfunded actuarial accrued liability of the system over a closed period. The percentage is based on the liability that was attributable to the agency as of June 30, 2019. 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 paid during fiscal year ended June 30, 2023 the total rate was 9.97% of which 7.82% was the rate for the pension fund and 2.15% was the rate for the insurance fund. The amount paid toward the unfunded liability during the fiscal year ended June 30, 2023 was \$70,953 per month.

The Pennyrile District Health Department's total current year payroll for all of its employees amounted to \$2,066,855, of which \$1,871,209 was covered by the pension plan administered by the KERS.

PENNYRILE DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023

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

The contribution required and paid to KERS for the year ended June 30, 2023, was \$1,128,271, which consisted of normal cost contribution of \$186,560, payment toward unfunded liability of \$851,436 and employee contributions of \$90,275. The portion of the normal cost attributed to the pension fund was \$146,329 and to the insurance fund was \$40,231. The total employer normal cost contributions required and paid for the years ended June 30, 2022 and 2021 were \$163,597 and \$708,451, 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 \$9,185 for the year ended June 30, 2023, \$6,536 for the year ended June 30, 2022, and \$4,654 for the year ended June 30, 2021.

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 \$851,436 for fiscal year 2023.

Note 4: Contingencies:

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

Note 5: Risk Management:

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

PENNYRILE DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (CONCLUDED)
JUNE 30, 2023

Note 6: 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, 2023 exceeded the maximum allowable amount per compliance requirements noted above by \$719,717.

**PENNYRILE DISTRICT
HEALTH DEPARTMENT**

Benton, Kentucky

SUPPLEMENTAL SCHEDULES

JUNE 30, 2023

PENNYRILE DISTRICT HEALTH DEPARTMENT
SCHEDULE OF AUDIT ADJUSTMENTS
JUNE 30, 2023

There were no audit adjustments proposed for the year ended June 30, 2023.

PENNYRILE DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES BY COST CENTER -
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

	REVENUES					Total Revenues	Total Costs	Excess of Revenues over Expenditures
	State	Federal	Local	Service Fees	Interest			
Cost Center:								
Environmental:								
Food Services	\$ 0	\$ 0	\$ 7,334	\$ 72,073	\$ 0	\$ 79,407	\$ 79,407	\$ 0
Public Facilities	0	0	2,120	27,168	0	29,288	29,288	0
General Sanitation	0	0	100,596	1,150	0	101,746	101,746	0
Onsite Sewage	0	0	53,289	182,450	0	235,739	235,739	0
Installer Training	0	0	0	1,050	0	1,050	0	1,050
Total Environmental	0	0	163,339	283,891	0	447,230	446,180	1,050
Medical:								
Preventive/Presenting Problems	0	0	0	0	0	0	0	0
Dental	2,039	0	0	0	0	2,039	2,039	0
Laboratory/Testing/Radiology	0	0	0	0	0	0	0	0
ELC COVID Mini-grant	251	0	75	0	0	326	326	0
COVID Vac Comm Outreach	0	30,826	76,950	0	0	107,776	107,776	0
Seasonal Flu & COVID Co-Admin	0	9,923	25,860	0	0	35,783	35,783	0
CHAT	6,761	9,899	1,989	0	0	18,649	18,649	0
COVID-19 Immuniz Supp	0	52,205	68,974	0	0	121,179	121,179	0
Worksite Wellness	623	0	0	0	0	623	623	0
Hands - ARPA	0	3,286	0	0	0	3,286	3,283	3
Hands Special Project	100,000	0	0	0	0	100,000	29,844	70,156
Federal Hands - Special Project	0	46,352	0	0	0	46,352	45,201	1,151
Hands GF Services	120	0	0	0	0	120	120	0
SRAE	4,750	15,186	5,592	0	0	25,528	25,528	0
Prep	1,671	18,425	6,297	0	0	26,393	26,393	0
Humana Vitality	0	0	0	35,350	0	35,350	13,367	21,983
Hands Federal Home Visiting	0	0	0	0	0	0	(654)	654
Diabetes Prevent and Control	0	15,417	230	0	0	15,647	15,647	0
MCH Coordinator	2,170	76,213	25,201	0	0	103,584	103,584	0
ELC Enhancing Detection	0	522,484	100,367	0	0	622,851	622,851	0
PHEP Special Project	872	0	276	0	0	1,148	1,148	0
Env PH COVID Wastewater	3,018	7,782	1,794	0	0	12,594	12,594	0
Contact Tracing	20,636	0	7,565	0	0	28,201	28,201	0
Monkeypox Immunization Funds	4,632	0	1,510	0	0	6,142	6,142	0
Pediatric/Adolescent	110,680	0	0	44,189	0	154,869	154,869	0
Immunizations	0	0	0	342,839	0	342,839	310,691	32,148
Family Planning	31,887	1,200	759	8,884	0	42,730	42,730	0
WIC	0	295,199	168,616	1,150	0	464,965	464,965	0
MCH Nutrition & Group Activity	12,842	1,282	835	0	0	14,959	14,959	0
Tuberculosis	0	3,988	82,171	17,491	0	103,650	103,650	0
Sexually Transmitted Diseases	0	0	3,121	17,690	0	20,811	20,811	0
Diabetes	93,035	0	868	0	0	93,903	93,903	0
Adult Visits & Follow-up	11,552	0	0	12,729	0	24,281	24,281	0
Lead Poisoning Prevention	0	0	1,692	0	0	1,692	1,692	0
Breast & Cervical Cancer	669	0	0	194	0	863	863	0
COVID-19 Vaccine	0	0	0	134,538	0	134,538	72,059	62,479
Community Activities	0	0	2,500	0	0	2,500	0	2,500
Preparedness	0	34,474	10,994	0	0	45,468	45,468	0
Regional Epidemiologist	0	85,814	9,091	0	0	94,905	94,905	0
MRC Focus Group E	0	4,999	1,241	0	0	6,240	6,240	0
WFD School Health	36,647	136,758	0	0	0	173,405	173,405	0
Breastfeeding Training	0	1,856	2,974	0	0	4,830	4,830	0
Tobacco	12,246	0	1,619	0	0	13,865	13,865	0
Vaccine Project	601	0	0	0	0	601	601	0
Breastfeeding Peer Counseling	8,977	3,086	0	0	0	12,063	12,063	0
Federal Diabetes for Today	0	0	0	0	0	0	0	0
HIV Counseling/Testing	0	3,088	88	0	0	3,176	3,176	0
HANDS	41,455	123,611	18,070	488,195	0	671,331	671,331	0
With Hands	2,058	0	598	1,500	0	4,156	4,156	0
EPSDT Verbal Notification	43	0	0	0	0	43	43	0
Imm Grant Proj	0	1,592	18,940	0	0	20,532	20,532	0
Monkeypox	44,256	0	0	0	0	44,256	44,256	0
Medicaid Match	6,307	0	0	0	0	6,307	6,307	0
Total Medical	560,798	1,504,945	646,857	1,104,749	0	3,817,349	3,626,275	191,074
Administrative:								
Minor Restricted Receipts	0	0	0	0	0	0	(6,699)	6,699
Allocable Leave Time & Fringes	868,044	335,562	340,048	4,125	7,291	1,555,070	725,513	829,557
Total Administrative	868,044	335,562	340,048	4,125	7,291	1,555,070	718,814	836,256
GRAND TOTALS	\$ 1,428,842	\$ 1,840,507	\$ 1,150,244	\$ 1,392,765	\$ 7,291	\$ 5,819,649	\$ 4,791,269	\$ 1,028,380

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, 2023

DIRECT COSTS

Cost Center:	DIRECT COSTS											Total Direct
	Salaries	Part- Time	Fringes	Contracts	Travel	Occupancy	Admin	Supplies	Auto	Other	Capital	
Environmental:												
Food Services	\$ 30,125	\$ 7,290	\$ 10,695	\$ 0	\$ 2,418	\$ 0	\$ 0	\$ 0	\$ 2,500	\$ 108	\$ 0	\$ 53,136
Public Facilities	10,897	2,910	3,896	0	1,239	0	13	0	0	310	0	19,265
General Sanitation	49,382	1,185	16,591	0	1,201	0	0	0	0	0	0	68,359
Onsite Sewage	93,508	950	31,302	0	10,203	0	95	0	148	93	37,687	173,986
Installer Training	0	0	0	0	0	0	0	0	0	0	0	0
Total Environmental	183,912	12,335	62,484	0	15,061	0	108	0	2,648	511	37,687	314,746
Medical:												
Prev/Presenting Problems	211,174	75	72,845	68	3,762	0	40	298,720	0	874	0	587,558
Dental	1,173	0	401	0	0	0	0	0	0	13	0	1,587
Lab/Testing/Radiology	17,070	0	5,885	0	0	0	0	0	0	0	0	22,955
ELC COVID Mini-grant	176	0	72	0	0	0	0	3	0	0	0	251
COVID Vac Comm Outreach	8,601	0	3,434	0	473	0	0	0	0	91,144	0	103,652
Seasonal Flu/COVID Co-Adm	1,679	0	667	0	68	0	2,139	0	0	30,490	0	35,043
CHAT	4,355	0	1,735	0	291	0	0	0	0	10,279	0	16,660
COVID-19 Imm Supp	12,973	14,317	6,428	0	746	0	54,615	13,298	0	4,954	0	107,331
Worksite Wellness	0	0	0	0	0	0	0	0	0	623	0	623
Hands - ARPA	127	0	50	0	0	0	0	0	0	3,036	0	3,213
Hands Special Project	0	0	0	0	0	0	18,093	0	0	11,751	0	29,844
Federal Hands - Special Project	9,993	2,980	4,247	0	817	0	7,843	0	5	13,408	0	39,293
Hands GF Services	0	0	0	0	0	0	0	0	120	0	0	120
SRAE	11,247	600	4,540	0	965	0	14	0	0	2,570	0	19,936
Prep	14,233	0	5,677	0	186	0	0	0	0	0	0	20,096
Humana Vitality	3,082	0	1,232	0	96	0	57	7,271	0	141	0	11,879
Hands Fed Home Visiting	(1,436)	54	(568)	0	0	0	0	0	0	0	0	(1,950)
Diabetes Prevent/Control	7,604	0	3,032	0	817	0	60	0	0	455	0	11,968
MCH Coordinator	54,794	0	21,871	0	429	0	0	0	0	1,290	0	78,384
ELC Enhancing Detection	268,624	64,219	112,825	0	6,098	0	15,649	0	17	1,450	0	468,882
PHEP Special Project	622	0	250	0	0	0	0	0	0	0	0	872
Env PH COVID Wastewater	4,052	0	1,619	0	129	0	0	0	0	5,000	0	10,800
Contact Tracing	9,437	6,772	4,356	0	33	0	0	0	0	38	0	20,636
Monkeypox Immunization Fun	3,111	0	1,411	0	0	0	0	0	0	110	0	4,632
Pediatric/Adolescent	0	0	0	0	0	0	0	0	0	0	0	0
Immunizations	0	0	0	0	0	0	0	0	0	0	0	0
Family Planning	1,716	0	688	0	155	0	0	115	0	0	0	2,674
WIC	3,921	0	1,564	0	124	0	0	0	0	300	0	5,909
MCH Nutrition/Group Act	454	0	180	0	24	0	0	0	0	13,465	0	14,123
Tuberculosis	280	0	114	0	14	0	0	0	0	0	0	408
Sexually Transmitted Diseases	0	0	0	0	0	0	0	0	0	0	0	0
Diabetes	43,588	0	17,398	0	6,266	0	503	0	0	6,385	0	74,140
Adult Visits & Follow-up	0	0	0	0	0	0	0	0	0	0	0	0
Lead Poisoning Prevention	740	0	295	0	56	0	0	0	0	0	0	1,091
Breast & Cervical Cancer	0	0	0	0	0	0	0	0	0	0	0	0
COVID-19 Vaccine	37,886	660	15,177	0	762	0	0	0	0	0	0	54,485
Community Activities	0	0	0	0	0	0	0	0	0	0	0	0
Preparedness	19,621	330	7,864	0	4,063	0	720	0	69	3,633	0	36,300
Regional Epidemiologist	48,742	0	19,454	0	2,194	0	480	0	0	2,148	0	73,018
MRC Focus Group E	3,387	0	1,354	0	0	0	0	0	0	0	0	4,741
WFD School Health	25,779	0	10,288	0	535	0	0	0	0	124,759	0	161,361
Breastfeeding Training	861	0	344	0	0	0	0	0	0	3,242	0	4,447
Tobacco	7,106	0	2,839	0	325	0	0	0	0	136	0	10,406
Vaccine Project	328	0	129	0	0	0	0	0	0	0	0	457
Breastfeeding Peer Counsel	87	3,410	334	0	53	0	25	0	0	6,283	0	10,192
Federal Diabetes for Today	0	0	0	0	0	0	0	0	0	0	0	0
HIV Counseling/Testing	1,645	0	659	0	129	0	0	0	0	0	0	2,433
HANDS	318,568	15,438	128,497	0	8,016	0	922	0	6,612	3,552	36,300	517,905
With Hands	0	0	0	0	0	0	0	0	0	4,156	0	4,156
EPSDT Verbal Notification	23	0	7	0	0	0	0	0	0	0	0	30
Imm Grant Proj	0	0	0	0	0	0	0	0	0	20,532	0	20,532
Monkeypox	44,039	0	(6)	0	183	0	0	0	0	0	0	44,216
Medicaid Match	0	0	0	0	0	0	0	0	0	6,307	0	6,307
Total Medical	1,201,462	108,855	459,188	68	37,809	0	101,160	319,407	6,823	372,524	36,300	2,643,596
Administrative:												
Minor Restricted Receipts	0	0	0	0	0	0	0	0	0	(6,699)	0	(6,699)
Allocable Leave Time/Fringes	0	0	725,513	0	0	0	0	0	0	0	0	725,513
Total Administrative	0	0	725,513	0	0	0	0	0	0	(6,699)	0	718,814
Indirect Cost Allocation-Space	0	29,995	2,622	0	39	(7,901)	0	0	0	0	0	24,755
Indirect Cost Allocation-Adm	280,255	35,733	129,473	0	6,666	0	126,405	294	1,223	47,175	0	627,224
Indirect Cost Allocation-Clinic	177,476	0	65,756	0	2,616	0	160,689	0	0	247	0	406,784
Indirect Cost Allocation - Medi	0	0	0	0	0	0	0	0	0	0	0	0
Indirect Cost Allocation-Env	30,292	6,540	14,229	0	1,591	0	19	0	2,074	605	0	55,350
Total Ind Cost Allocation	488,023	72,268	212,080	0	10,912	(7,901)	287,113	294	3,297	48,027	0	1,114,113
GRAND TOTALS	\$ 1,873,397	\$ 193,458	\$ 1,459,265	\$ 68	\$ 63,782	\$ (7,901)	\$ 388,381	\$ 319,701	\$ 12,768	\$ 414,363	\$ 73,987	\$ 4,791,269

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, 2023**

Cost Center:	INDIRECT COSTS					Total
	Departmental	Environmental	Clinic	Space	Allocation	Indirect Costs
Environmental:						
Food Services	\$ 14,796	\$ 11,030	\$ 0	\$ 445	\$ 0	\$ 26,271
Public Facilities	5,488	4,091	0	444	0	10,023
General Sanitation	18,873	14,070	0	444	0	33,387
Onsite Sewage	35,087	26,159	0	507	0	61,753
Installer Training	0	0	0	0	0	0
Total Environmental	74,244	55,350	0	1,840	0	131,434
Medical:						
Preventive/Presenting Problems	80,793	0	376,373	4,523	(1,049,247)	(587,558)
Dental	452	0	0	0	0	452
Laboratory/Testing/Radiology	6,529	0	30,411	635	(60,530)	(22,955)
ELC COVID Mini-grant	75	0	0	0	0	75
COVID Vac Comm Outreach	3,807	0	0	317	0	4,124
Seasonal Flu & COVID Co-Admin	740	0	0	0	0	740
CHAT	1,926	0	0	63	0	1,989
COVID-19 Immuniz Supp	12,896	0	0	952	0	13,848
Worksite Wellness	0	0	0	0	0	0
Hands - ARPA	57	0	0	13	0	70
Hands Special Project	0	0	0	0	0	0
Federal Hands - Special Project	5,908	0	0	0	0	5,908
Hands GF Services	0	0	0	0	0	0
SRAE	5,275	0	0	317	0	5,592
Prep	6,297	0	0	0	0	6,297
Humana Vitality	1,361	0	0	127	0	1,488
Hands Federal Home Visiting	(608)	0	0	1,904	0	1,296
Diabetes Prevent and Control	3,362	0	0	317	0	3,679
MCH Coordinator	24,248	0	0	952	0	25,200
ELC Enhancing Detection	150,973	0	0	2,996	0	153,969
PHEP Special Project	276	0	0	0	0	276
Env PH COVID Wastewater	1,794	0	0	0	0	1,794
Contact Tracing	7,565	0	0	0	0	7,565
Monkeypox Immunization Funds	1,510	0	0	0	0	1,510
Pediatric/Adolescent	0	0	0	0	154,869	154,869
Immunizations	0	0	0	0	310,691	310,691
Family Planning	759	0	0	0	39,297	40,056
WIC	1,737	0	0	1,587	455,732	459,056
MCH Nutrition & Group Activity	201	0	0	635	0	836
Tuberculosis	125	0	0	159	102,958	103,242
Sexually Transmitted Diseases	0	0	0	0	20,811	20,811
Diabetes	19,287	0	0	476	0	19,763
Adult Visits & Follow-up	0	0	0	0	24,281	24,281
Lead Poisoning Prevention	326	0	0	0	275	601
Breast & Cervical Cancer	0	0	0	0	863	863
COVID-19 Vaccine	17,098	0	0	476	0	17,574
Community Activities	0	0	0	0	0	0
Preparedness	8,850	0	0	318	0	9,168
Regional Epidemiologist	21,570	0	0	317	0	21,887
MRC Focus Group E	1,499	0	0	0	0	1,499
WFD School Health	11,409	0	0	635	0	12,044
Breastfeeding Training	383	0	0	0	0	383
Tobacco	3,142	0	0	317	0	3,459
Vaccine Project	144	0	0	0	0	144
Breastfeeding Peer Counseling	1,744	0	0	127	0	1,871
Federal Diabetes for Today	0	0	0	0	0	0
HIV Counseling/Testing	727	0	0	16	0	743
HANDS	148,690	0	0	4,736	0	153,426
With Hands	0	0	0	0	0	0
EPSDT Verbal Notification	13	0	0	0	0	13
Imm Grant Proj	0	0	0	0	0	0
Monkeypox	40	0	0	0	0	40
Medicaid Match	0	0	0	0	0	0
Total Medical	552,980	0	406,784	22,915	0	982,679
Administrative:						
Minor Restricted Receipts	0	0	0	0	0	0
Allocable Leave Time & Fringes	0	0	0	0	0	0
Total Administrative	0	0	0	0	0	0
Indirect Cost Allocation - Space	0	0	0	(24,755)	0	(24,755)
Indirect Cost Allocation - Departmental Admin	(627,224)	0	0	0	0	(627,224)
Indirect Cost Allocation - Clinic	0	0	(406,784)	0	0	(406,784)
Indirect Cost Allocation - Medical	0	0	0	0	0	0
Indirect Cost Allocation - Environmental	0	(55,350)	0	0	0	(55,350)
Total Indirect Cost Allocation	(627,224)	(55,350)	(406,784)	(24,755)	0	(1,114,113)
GRAND TOTALS	\$ 0	\$ 0	\$ 0	\$ 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
FOOD SERVICES
FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 67,554	\$ 7,334	\$ (60,220)
Service Fees:			
Self Pay Other	50,000	72,073	22,073
Total Revenues	117,554	79,407	(38,147)
Expenditures:			
Direct:			
Salaries and Leave Pay	49,180	30,125	(19,055)
Personal Services and Part-Time	0	7,290	7,290
Fringe Benefits	20,373	10,695	(9,678)
Travel	2,000	2,418	418
Office Administration	500	0	(500)
Automotive	0	2,500	2,500
Other	0	108	108
Total Direct	72,053	53,136	(18,917)
Indirect:			
Share of Department Administration	21,008	14,796	(6,212)
Share of Environmental Administration	24,062	11,030	(13,032)
Share of Space Occupancy	431	445	14
Total Indirect	45,501	26,271	(19,230)
Total Expenditures	117,554	79,407	(38,147)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

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

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
PUBLIC FACILITIES
FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 52,228	\$ 2,120	\$ (50,108)
Service Fees:			
Self Pay Other	15,000	27,168	12,168
Total Revenues	67,228	29,288	(37,940)
Expenditures:			
Direct:			
Salaries and Leave Pay	27,588	10,897	(16,691)
Personal Services and Part-Time	0	2,910	2,910
Fringe Benefits	11,428	3,896	(7,532)
Travel	1,500	1,239	(261)
Office Administration	500	13	(487)
Other	500	310	(190)
Total Direct	41,516	19,265	(22,251)
Indirect:			
Share of Department Administration	11,785	5,488	(6,297)
Share of Environmental Administration	13,498	4,091	(9,407)
Share of Space Occupancy	429	444	15
Total Indirect	25,712	10,023	(15,689)
Total Expenditures	67,228	29,288	(37,940)
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 SANITATION
FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 83,237	\$ 100,596	\$ 17,359
Service Fees:			
Self Pay Other	0	1,150	1,150
Total Revenues	83,237	101,746	18,509
Expenditures:			
Direct:			
Salaries and Leave Pay	34,028	49,382	15,354
Personal Services and Part-Time	0	1,185	1,185
Fringe Benefits	14,096	16,591	2,495
Travel	2,500	1,201	(1,299)
Office Administration	1,000	0	(1,000)
Total Direct	51,624	68,359	16,735
Indirect:			
Share of Department Administration	14,536	18,873	4,337
Share of Environmental Administration	16,649	14,070	(2,579)
Share of Space Occupancy	429	444	15
Total Indirect	31,614	33,387	1,773
Total Expenditures	83,238	101,746	18,508
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, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 122,244	\$ 53,289	\$ (68,955)
Service Fees:			
Self Pay Other	200,200	182,450	(17,750)
Total Revenues	322,444	235,739	(86,705)
Expenditures:			
Direct:			
Salaries and Leave Pay	111,749	93,508	(18,241)
Personal Services and Part-Time	0	950	950
Fringe Benefits	46,293	31,302	(14,991)
Travel	8,000	10,203	2,203
Office Administration	2,000	95	(1,905)
Automotive	0	148	148
Other	1,500	93	(1,407)
Capital Expenditures	50,000	37,687	(12,313)
Total Direct	219,542	173,986	(45,556)
Indirect:			
Share of Department Administration	47,736	35,087	(12,649)
Share of Environmental Administration	54,675	26,159	(28,516)
Share of Space Occupancy	491	507	16
Total Indirect	102,902	61,753	(41,149)
Total Expenditures	322,444	235,739	(86,705)
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, 2023

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Service Fees:			
Self Pay Other	\$ 0	\$ 1,050	\$ 1,050
Total Revenues	0	1,050	1,050
Expenditures:			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 1,050	\$ 1,050

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, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	266,373	211,174	(55,199)
Personal Services and Part-Time	1,500	75	(1,425)
Fringe Benefits	110,462	72,845	(37,617)
Independent Contracts	1,200	68	(1,132)
Travel	5,000	3,762	(1,238)
Office Administration	0	40	40
Medical Supplies	201,000	298,720	97,720
Other	0	874	874
Total Direct	585,535	587,558	2,023
Indirect:			
Share of Department Administration	114,427	80,793	(33,634)
Share of Medical Administration	193	0	(193)
Share of Space Occupancy	4,371	4,523	152
Share of Clinic Clerical	343,780	376,373	32,593
Share of Preventive Medical	0	(364,225)	(364,225)
Share of Problem Medical	(1,048,305)	(544,833)	503,472
Share of Problem Counseling	0	(140,189)	(140,189)
Total Indirect	(585,534)	(587,558)	(2,024)
Total Expenditures	1	0	(1)
Excess (Deficiency) of Revenues Over Expenditures	\$ (1)	\$ 0	\$ 1

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

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
DENTAL
FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 560	\$ 560	\$ 0
Public Health Block Grant	0	1,479	1,479
Service Fees:			
Title XIX	333	0	(333)
Total Revenues	893	2,039	1,146
Expenditures:			
Direct:			
Salaries and Leave Pay	0	1,173	1,173
Fringe Benefits	0	401	401
Other	0	13	13
Total Direct	0	1,587	1,587
Indirect:			
Share of Department Administration	0	452	452
Share of Problem Medical	2,252	0	(2,252)
Total Indirect	2,252	452	(1,800)
Total Expenditures	2,252	2,039	(213)
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(1,359)	0	1,359
Prior year carryover	1,359	0	(1,359)
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
LABORATORY TESTING/RADIOLOGY
FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	18,070	17,070	(1,000)
Fringe Benefits	7,486	5,885	(1,601)
Independent Contracts	12,000	0	(12,000)
Medical Supplies	4,000	0	(4,000)
Total Direct	41,556	22,955	(18,601)
Indirect:			
Share of Department Administration	7,719	6,529	(1,190)
Share of Medical Administration	13	0	(13)
Share of Space Occupancy	613	635	22
Share of Clinic Clerical	23,190	30,411	7,221
Share of Lab Services	(73,091)	(60,530)	12,561
Total Indirect	(41,556)	(22,955)	18,601
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, 2023

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
Public Health Block Grant	\$ 0	\$ 251	\$ 251
Local:			
Tax Appropriations	0	75	75
Total Revenues	0	326	326
Expenditures:			
Direct:			
Salaries and Leave Pay	0	176	176
Fringe Benefits	0	72	72
Medical Supplies	0	3	3
Total Direct	0	251	251
Indirect:			
Share of Department Administration	0	75	75
Total Indirect	0	75	75
Total Expenditures	0	326	326
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, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
American Rescue Plan (ARPA)	\$ 104,424	30,826	(73,598)
Local:			
Tax Appropriations	0	76,950	76,950
Total Revenues	104,424	107,776	3,352
Expenditures:			
Direct:			
Salaries and Leave Pay	24,716	8,601	(16,115)
Fringe Benefits	10,239	3,434	(6,805)
Travel	1,000	473	(527)
Other	30,281	91,144	60,863
Capital Expenditures	27,305	0	(27,305)
Total Direct	93,541	103,652	10,111
Indirect:			
Share of Department Administration	10,558	3,807	(6,751)
Share of Medical Administration	18	0	(18)
Share of Space Occupancy	307	317	10
Total Indirect	10,883	4,124	(6,759)
Total Expenditures	104,424	107,776	3,352
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, 2023

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
CARES Act	\$ 0	9,923	9,923
Local:			
Tax Appropriations	0	25,860	25,860
Total Revenues	0	35,783	35,783
Expenditures:			
Direct:			
Salaries and Leave Pay	0	1,679	1,679
Fringe Benefits	0	667	667
Travel	0	68	68
Office Administration	0	2,139	2,139
Other	0	30,490	30,490
Total Direct	0	35,043	35,043
Indirect:			
Share of Department Administration	0	740	740
Total Indirect	0	740	740
Total Expenditures	0	35,783	35,783
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, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Preventive Block Grant	\$ 15,000	\$ 9,899	\$ (5,101)
State:			
Public Health Block Grant	0	6,761	6,761
Local:			
Tax Appropriations	<u>0</u>	<u>1,989</u>	<u>1,989</u>
Total Revenues	<u>15,000</u>	<u>18,649</u>	<u>3,649</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	4,509	4,355	(154)
Fringe Benefits	1,868	1,735	(133)
Travel	177	291	114
Office Administration	202	0	(202)
Other	6,254	10,279	4,025
Total Direct	<u>13,010</u>	<u>16,660</u>	<u>3,650</u>
Indirect:			
Share of Department Administration	1,926	1,926	0
Share of Medical Administration	3	0	(3)
Share of Space Occupancy	61	63	2
Total Indirect	<u>1,990</u>	<u>1,989</u>	<u>(1)</u>
Total Expenditures	<u>15,000</u>	<u>18,649</u>	<u>3,649</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
COVID-19 IMMUNIZATION SUPP
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
MCH-A General	\$ 104,424	\$ 52,205	\$ (52,219)
Local:			
Tax Appropriations	<u>67,588</u>	<u>68,974</u>	<u>1,386</u>
Total Revenues	<u>172,012</u>	<u>121,179</u>	<u>(50,833)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	0	12,973	12,973
Personal Services and Part-Time	112,415	14,317	(98,098)
Fringe Benefits	8,600	6,428	(2,172)
Travel	932	746	(186)
Office Administration	0	54,615	54,615
Medical Supplies	0	13,298	13,298
Other	1,044	4,954	3,910
Total Direct	<u>122,991</u>	<u>107,331</u>	<u>(15,660)</u>
Indirect:			
Share of Department Administration	48,020	12,896	(35,124)
Share of Medical Administration	81	0	(81)
Share of Space Occupancy	920	952	32
Total Indirect	<u>49,021</u>	<u>13,848</u>	<u>(35,173)</u>
Total Expenditures	<u>172,012</u>	<u>121,179</u>	<u>(50,833)</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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State:			
Public Health Block Grant	\$ 0	\$ 623	\$ 623
Total Revenues	0	623	623
Expenditures:			
Direct:			
Other	0	623	623
Total Direct	0	623	623
Total Expenditures	0	623	623
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, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
American Rescue Plan (ARPA)	\$ 10,379	\$ 3,286	\$ (7,093)
Total Revenues	10,379	3,286	(7,093)
Expenditures:			
Direct:			
Salaries and Leave Pay	2,076	127	(1,949)
Personal Services and Part-Time	1,500	0	(1,500)
Fringe Benefits	975	50	(925)
Other	4,286	3,036	(1,250)
Total Direct	8,837	3,213	(5,624)
Indirect:			
Share of Department Administration	1,528	57	(1,471)
Share of Medical Administration	3	0	(3)
Share of Space Occupancy	12	13	1
Total Indirect	1,543	70	(1,473)
Total Expenditures	10,380	3,283	(7,097)
Excess (Deficiency) of Revenues Over Expenditures	\$ (1)	\$ 3	\$ 4

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 SPECIAL PROJECT
FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 0	\$ 100,000	\$ 100,000
Total Revenues	0	100,000	100,000
Expenditures:			
Direct:			
Office Administration	0	18,093	18,093
Other	0	11,751	11,751
Total Direct	0	29,844	29,844
Total Expenditures	0	29,844	29,844
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 70,156	\$ 70,156

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, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 0	\$ 46,352	\$ 46,352
Total Revenues	0	46,352	46,352
Expenditures:			
Direct:			
Salaries and Leave Pay	0	9,993	9,993
Personal Services and Part-Time	0	2,980	2,980
Fringe Benefits	0	4,247	4,247
Travel	0	817	817
Office Administration	0	7,843	7,843
Automotive	0	5	5
Other	0	13,408	13,408
Total Direct	0	39,293	39,293
Indirect:			
Share of Department Administration	0	5,908	5,908
Total Indirect	0	5,908	5,908
Total Expenditures	0	45,201	45,201
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 1,151	\$ 1,151

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

PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
HANDS GF SERVICES
FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
Public Health Block Grant	\$ 0	\$ 120	\$ 120
Total Revenues	0	120	120
Expenditures:			
Direct:			
Automotive	0	120	120
Total Direct	0	120	120
Total Expenditures	0	120	120
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

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

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
SRAE
FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 0	\$ 15,186	\$ 15,186
State:			
Public Health Block Grant	0	4,750	4,750
Local:			
Tax Appropriations	23,185	5,592	(17,593)
Total Revenues	23,185	25,528	2,343
Expenditures:			
Direct:			
Salaries and Leave Pay	12,419	11,247	(1,172)
Personal Services and Part-Time	0	600	600
Fringe Benefits	5,145	4,540	(605)
Travel	0	965	965
Office Administration	0	14	14
Other	0	2,570	2,570
Total Direct	17,564	19,936	2,372
Indirect:			
Share of Department Administration	5,305	5,275	(30)
Share of Medical Administration	9	0	(9)
Share of Space Occupancy	307	317	10
Total Indirect	5,621	5,592	(29)
Total Expenditures	23,185	25,528	2,343
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
PREP
FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 0	\$ 18,425	\$ 18,425
State:			
Public Health Block Grant	0	1,671	1,671
Local:			
Tax Appropriations	0	6,297	6,297
Total Revenues	0	26,393	26,393
Expenditures:			
Direct:			
Salaries and Leave Pay	0	14,233	14,233
Fringe Benefits	0	5,677	5,677
Travel	0	186	186
Total Direct	0	20,096	20,096
Indirect:			
Share of Department Administration	0	6,297	6,297
Total Indirect	0	6,297	6,297
Total Expenditures	0	26,393	26,393
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, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Service Fees:			
Insurance	\$ 17,266	\$ 35,350	\$ 18,084
Total Revenues	17,266	35,350	18,084
Expenditures:			
Direct:			
Salaries and Leave Pay	5,177	3,082	(2,095)
Fringe Benefits	2,145	1,232	(913)
Travel	500	96	(404)
Office Administration	0	57	57
Medical Supplies	5,106	7,271	2,165
Other	2,000	141	(1,859)
Total Direct	14,928	11,879	(3,049)
Indirect:			
Share of Department Administration	2,211	1,361	(850)
Share of Medical Administration	4	0	(4)
Share of Space Occupancy	123	127	4
Total Indirect	2,338	1,488	(850)
Total Expenditures	17,266	13,367	(3,899)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 21,983	\$ 21,983

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, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 35,950	\$ 0	\$ (35,950)
Total Revenues	<u>35,950</u>	<u>0</u>	<u>(35,950)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	8,694	(1,436)	(10,130)
Personal Services and Part-Time	6,000	54	(5,946)
Fringe Benefits	4,061	(568)	(4,629)
Travel	2,000	0	(2,000)
Office Administration	500	0	(500)
Automotive	3,500	0	(3,500)
Other	3,068	0	(3,068)
Total Direct	<u>27,823</u>	<u>(1,950)</u>	<u>(29,773)</u>
Indirect:			
Share of Department Administration	6,277	(608)	(6,885)
Share of Medical Administration	11	0	(11)
Share of Space Occupancy	1,840	1,904	64
Total Indirect	<u>8,128</u>	<u>1,296</u>	<u>(6,832)</u>
Total Expenditures	<u>35,951</u>	<u>(654)</u>	<u>(36,605)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1)</u>	<u>\$ 654</u>	<u>\$ 655</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 PREVENT AND CONTROL
FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 13,600	\$ 15,417	\$ 1,817
Local:			
Tax Appropriations	0	230	230
Total Revenues	13,600	15,647	2,047
Expenditures:			
Direct:			
Salaries and Leave Pay	6,948	7,604	656
Fringe Benefits	2,878	3,032	154
Travel	0	817	817
Office Administration	0	60	60
Other	494	455	(39)
Total Direct	10,320	11,968	1,648
Indirect:			
Share of Department Administration	2,968	3,362	394
Share of Medical Administration	5	0	(5)
Share of Space Occupancy	307	317	10
Total Indirect	3,280	3,679	399
Total Expenditures	13,600	15,647	2,047
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, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Title V	\$ 94,725	\$ 76,213	\$ (18,512)
State:			
Public Health Block Grant	0	2,170	2,170
Local:			
Tax Appropriations	0	25,201	25,201
Total Revenues	<u>94,725</u>	<u>103,584</u>	<u>8,859</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	42,264	54,794	12,530
Fringe Benefits	17,508	21,871	4,363
Travel	2,000	429	(1,571)
Office Administration	162	0	(162)
Other	13,787	1,290	(12,497)
Total Direct	<u>75,721</u>	<u>78,384</u>	<u>2,663</u>
Indirect:			
Share of Department Administration	18,054	24,248	6,194
Share of Medical Administration	30	0	(30)
Share of Space Occupancy	920	952	32
Total Indirect	<u>19,004</u>	<u>25,200</u>	<u>6,196</u>
Total Expenditures	<u>94,725</u>	<u>103,584</u>	<u>8,859</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
ELC ENHANCING DETECTION
FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
MCH-A General	\$ 522,484	\$ 522,484	\$ 0
Local:			
Tax Appropriations	57,578	0	(57,578)
County Appropriations	0	100,367	100,367
Total Revenues	580,062	622,851	42,789
Expenditures:			
Direct:			
Salaries and Leave Pay	206,296	268,624	62,328
Personal Services and Part-Time	122,260	64,219	(58,041)
Fringe Benefits	94,812	112,825	18,013
Travel	500	6,098	5,598
Office Administration	712	15,649	14,937
Automotive	0	17	17
Other	12,000	1,450	(10,550)
Total Direct	436,580	468,882	32,302
Indirect:			
Share of Department Administration	140,349	150,973	10,624
Share of Medical Administration	237	0	(237)
Share of Space Occupancy	2,896	2,996	100
Total Indirect	143,482	153,969	10,487
Total Expenditures	580,062	622,851	42,789
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

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

PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
PHEP SPECIAL PROJECT
FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
Public Health Block Grant	\$ 0	\$ 872	\$ 872
Local:			
Tax Appropriations	0	276	276
Total Revenues	0	1,148	1,148
Expenditures:			
Direct:			
Salaries and Leave Pay	0	622	622
Fringe Benefits	0	250	250
Total Direct	0	872	872
Indirect:			
Share of Department Administration	0	276	276
Total Indirect	0	276	276
Total Expenditures	0	1,148	1,148
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
ENV PH COVID WASTEWATER
FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
CARES Act	\$ 0	\$ 7,782	\$ 7,782
State:			
Public Health Block Grant	0	3,018	3,018
Local:			
Tax Appropriations	0	1,794	1,794
Total Revenues	0	12,594	12,594
Expenditures:			
Direct:			
Salaries and Leave Pay	0	4,052	4,052
Fringe Benefits	0	1,619	1,619
Travel	0	129	129
Other	0	5,000	5,000
Total Direct	0	10,800	10,800
Indirect:			
Share of Department Administration	0	1,794	1,794
Total Indirect	0	1,794	1,794
Total Expenditures	0	12,594	12,594
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
CONTACT TRACING
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State:			
Public Health Block Grant	\$ 0	\$ 20,636	\$ 20,636
Local:			
Tax Appropriations	<u>0</u>	<u>7,565</u>	<u>7,565</u>
Total Revenues	<u>0</u>	<u>28,201</u>	<u>28,201</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	0	9,437	9,437
Personal Services and Part-Time	0	6,772	6,772
Fringe Benefits	0	4,356	4,356
Travel	0	33	33
Other	<u>0</u>	<u>38</u>	<u>38</u>
Total Direct	<u>0</u>	<u>20,636</u>	<u>20,636</u>
Indirect:			
Share of Department Administration	<u>0</u>	<u>7,565</u>	<u>7,565</u>
Total Indirect	<u>0</u>	<u>7,565</u>	<u>7,565</u>
Total Expenditures	<u>0</u>	<u>28,201</u>	<u>28,201</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
MONKEYPOX IMMUNIZATION FUNDS
FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
Public Health Block Grant	\$ 0	\$ 4,632	\$ 4,632
Local:			
Tax Appropriations	0	1,510	1,510
Total Revenues	0	6,142	6,142
Expenditures:			
Direct:			
Salaries and Leave Pay	0	3,111	3,111
Fringe Benefits	0	1,411	1,411
Other	0	110	110
Total Direct	0	4,632	4,632
Indirect:			
Share of Department Administration	0	1,510	1,510
Total Indirect	0	1,510	1,510
Total Expenditures	0	6,142	6,142
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, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
Public Health Block Grant	\$ 0	\$ 110,680	\$ 110,680
Local:			
Tax Appropriations	110,314	0	(110,314)
Service Fees:			
Title XVIII	0	56	56
Title XIX	35,027	35,197	170
Self Pay Other	1,000	1,048	48
Insurance	10,000	7,858	(2,142)
Other	0	30	30
Total Revenues	156,341	154,869	(1,472)
Expenditures:			
Indirect:			
Share of Preventive Medical	0	124,319	124,319
Share of Problem Medical	149,202	28,104	(121,098)
Share of Lab Services	7,138	2,446	(4,692)
Total Indirect	156,340	154,869	(1,471)
Total Expenditures	156,340	154,869	(1,471)
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
IMMUNIZATIONS
FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
Public Health Block Grant	\$ 81,469	\$ 0	\$ (81,469)
Local:			
Tax Appropriations	343,850	0	(343,850)
City Appropriations	11,200	0	(11,200)
Service Fees:			
Title XVIII	0	40,971	40,971
Title XIX	83,591	125,760	42,169
Self Pay Other	1,000	11,014	10,014
Insurance	15,000	165,094	150,094
Total Revenues	536,110	342,839	(193,271)
Expenditures:			
Indirect:			
Share of Preventive Medical	0	236,353	236,353
Share of Problem Medical	536,110	74,338	(461,772)
Total Indirect	536,110	310,691	(225,419)
Total Expenditures	536,110	310,691	(225,419)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 32,148	\$ 32,148

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, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Title X	\$ 1,200	\$ 1,200	\$ 0
State:			
Public Health Block Grant	0	31,887	31,887
Local:			
Tax Appropriations	19,963	759	(19,204)
Service Fees:			
Title XVIII	0	32	32
Title XIX	6,437	7,926	1,489
Self Pay Other	0	230	230
Insurance	0	696	696
Total Revenues	<u>27,600</u>	<u>42,730</u>	<u>15,130</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	0	1,716	1,716
Fringe Benefits	0	688	688
Travel	0	155	155
Medical Supplies	1,000	115	(885)
Total Direct	<u>1,000</u>	<u>2,674</u>	<u>1,674</u>
Indirect:			
Share of Department Administration	0	759	759
Share of Problem Medical	25,563	38,302	12,739
Share of Lab Services	34,152	995	(33,157)
Total Indirect	<u>59,715</u>	<u>40,056</u>	<u>(19,659)</u>
Total Expenditures	<u>60,715</u>	<u>42,730</u>	<u>(17,985)</u>
Excess (Deficiency) of Revenues			
Over Expenditures before Carryover Funds	(33,115)	0	33,115
Prior year carryover	<u>33,115</u>	<u>0</u>	<u>(33,115)</u>
Excess (Deficiency) of Revenues			
Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
WIC
FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 276,205	\$ 295,199	\$ 18,994
Local:			
Tax Appropriations	0	58,745	58,745
County Appropriations	0	109,871	109,871
Service Fees:			
Self Pay Other	0	1,150	1,150
	<u>276,205</u>	<u>464,965</u>	<u>188,760</u>
Total Revenues			
Expenditures:			
Direct:			
Salaries and Leave Pay	10,202	3,921	(6,281)
Fringe Benefits	4,226	1,564	(2,662)
Travel	711	124	(587)
Other	3,885	300	(3,585)
Total Direct	<u>19,024</u>	<u>5,909</u>	<u>(13,115)</u>
Indirect:			
Share of Department Administration	4,358	1,737	(2,621)
Share of Medical Administration	7	0	(7)
Share of Space Occupancy	1,534	1,587	53
Share of Problem Medical	245,394	273,798	28,404
Share of Problem Counseling	0	140,189	140,189
Share of Lab Services	5,888	41,745	35,857
Total Indirect	<u>257,181</u>	<u>459,056</u>	<u>201,875</u>
Total Expenditures	<u>276,205</u>	<u>464,965</u>	<u>188,760</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
MCH NUTRITION & GROUP ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Title V	\$ 14,753	\$ 1,282	\$ (13,471)
State:			
Public Health Block Grant	0	12,842	12,842
Local:			
Tax Appropriations	<u>0</u>	<u>835</u>	<u>835</u>
Total Revenues	<u>14,753</u>	<u>14,959</u>	<u>206</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	7,089	454	(6,635)
Fringe Benefits	2,937	180	(2,757)
Travel	500	24	(476)
Office Administration	165	0	(165)
Other	416	13,465	13,049
Total Direct	<u>11,107</u>	<u>14,123</u>	<u>3,016</u>
Indirect:			
Share of Department Administration	3,028	201	(2,827)
Share of Medical Administration	5	0	(5)
Share of Space Occupancy	613	635	22
Total Indirect	<u>3,646</u>	<u>836</u>	<u>(2,810)</u>
Total Expenditures	<u>14,753</u>	<u>14,959</u>	<u>206</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
TUBERCULOSIS
FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 0	\$ 3,988	\$ 3,988
State:			
Public Health Block Grant	84,083	0	(84,083)
Local:			
Tax Appropriations	0	82,171	82,171
Service Fees:			
Federal	0	390	390
Title XVIII	0	56	56
Title XIX	6,712	9,700	2,988
Self Pay Co-insurance & deductible	0	35	35
Self Pay Other	0	2,486	2,486
Insurance	0	4,824	4,824
	90,795	103,650	12,855
Total Revenues			
Expenditures:			
Direct:			
Salaries and Leave Pay	469	280	(189)
Fringe Benefits	194	114	(80)
Travel	1,000	14	(986)
Total Direct	1,663	408	(1,255)
Indirect:			
Share of Department Administration	200	125	(75)
Share of Space Occupancy	153	159	6
Share of Problem Medical	65,813	89,321	23,508
Share of Lab Services	22,965	13,637	(9,328)
Total Indirect	89,131	103,242	14,111
Total Expenditures	90,794	103,650	12,856
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
SEXUALLY TRANSMITTED DISEASES
FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
Public Health Block Grant	\$ 7,114	\$ 0	\$ (7,114)
Local:			
Tax Appropriations	0	3,121	\$ 3,121
Service Fees:			
Title XVIII	0	241	\$ 241
Title XIX	1,439	15,310	13,871
Self Pay Other	0	90	90
Insurance	0	2,049	2,049
Total Revenues	8,553	20,811	12,258
Expenditures:			
Indirect:			
Share of Problem Medical	7,692	20,606	12,914
Share of Lab Services	861	205	(656)
Total Indirect	8,553	20,811	12,258
Total Expenditures	8,553	20,811	12,258
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

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

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
DIABETES
FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
State Restricted	\$ 90,000	\$ 89,191	\$ (809)
Public Health Block Grant	0	3,844	3,844
Local:			
Tax Appropriations	0	868	868
Total Revenues	90,000	93,903	3,903
Expenditures:			
Direct:			
Salaries and Leave Pay	45,158	43,588	(1,570)
Fringe Benefits	18,707	17,398	(1,309)
Travel	1,000	6,266	5,266
Office Administration	0	503	503
Other	5,352	6,385	1,033
Total Direct	70,217	74,140	3,923
Indirect:			
Share of Department Administration	19,290	19,287	(3)
Share of Medical Administration	33	0	(33)
Share of Space Occupancy	460	476	16
Total Indirect	19,783	19,763	(20)
Total Expenditures	90,000	93,903	3,903
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
ADULT VISITS & FOLLOW-UP
FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
Public Health Block Grant	\$ 0	\$ 11,552	\$ 11,552
Local:			
Tax Appropriations	17,674	0	(17,674)
Service Fees:			
Federal	0	700	700
Title XVIII	0	4,401	4,401
Title XIX	692	2,715	2,023
Self Pay Other	0	2,444	2,444
Insurance	0	2,469	2,469
Total Revenues	18,366	24,281	5,915
Expenditures:			
Indirect:			
Share of Preventive Medical	0	3,553	3,553
Share of Problem Medical	16,279	19,226	2,947
Share of Lab Services	2,087	1,502	(585)
Total Indirect	18,366	24,281	5,915
Total Expenditures	18,366	24,281	5,915
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
LEAD POISONING PREVENTION
FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Tax Appropriations	\$ 0	\$ 1,692	\$ 1,692
Total Revenues	0	1,692	1,692
Expenditures:			
Direct:			
Salaries and Leave Pay	0	740	740
Fringe Benefits	0	295	295
Travel	0	56	56
Total Direct	0	1,091	1,091
Indirect:			
Share of Department Administration	0	326	326
Share of Problem Medical	0	275	275
Total Indirect	0	601	601
Total Expenditures	0	1,692	1,692
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

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

PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
BREAST & CERVICAL CANCER
FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
Public Health Block Grant	\$ 0	\$ 669	\$ 669
Service Fees:			
Title XIX	0	3	3
Self Pay Other	0	185	185
Insurance	0	6	6
Total Revenues	0	863	863
Expenditures:			
Indirect:			
Share of Problem Medical	0	863	863
Total Indirect	0	863	863
Total Expenditures	0	863	863
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

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

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
COVID-19 VACCINE
FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Service Fees:			
Title XVIII	\$ 75,000	\$ 56,470	\$ (18,530)
Title XIX	10,000	18,350	8,350
Self Pay Other	0	160	160
Insurance	0	59,558	59,558
Total Revenues	85,000	134,538	49,538
Expenditures:			
Direct:			
Salaries and Leave Pay	44,477	37,886	(6,591)
Personal Services and Part-Time	0	660	660
Fringe Benefits	18,425	15,177	(3,248)
Travel	2,607	762	(1,845)
Total Direct	65,509	54,485	(11,024)
Indirect:			
Share of Department Administration	18,999	17,098	(1,901)
Share of Medical Administration	32	0	(32)
Share of Space Occupancy	460	476	16
Total Indirect	19,491	17,574	(1,917)
Total Expenditures	85,000	72,059	(12,941)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 62,479	\$ 62,479

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
COMMUNITY ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Local:			
Donations	\$ 0	\$ 2,500	\$ 2,500
Total Revenues	0	2,500	2,500
Expenditures:			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 2,500	\$ 2,500

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, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 34,474	\$ 34,474	\$ 0
Local:			
Tax Appropriations	0	10,994	10,994
Total Revenues	34,474	45,468	10,994
Expenditures:			
Direct:			
Salaries and Leave Pay	12,961	19,621	6,660
Personal Services and Part-Time	0	330	330
Fringe Benefits	5,369	7,864	2,495
Travel	5,500	4,063	(1,437)
Office Administration	2,979	720	(2,259)
Automotive	0	69	69
Other	1,812	3,633	1,821
Total Direct	28,621	36,300	7,679
Indirect:			
Share of Department Administration	5,537	8,850	3,313
Share of Medical Administration	9	0	(9)
Share of Space Occupancy	307	318	11
Total Indirect	5,853	9,168	3,315
Total Expenditures	34,474	45,468	10,994
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
REGIONAL EPIDEMIOLOGIST
FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
American Rescue Plan (ARPA)	\$ 97,000	\$ 85,814	\$ (11,186)
Local:			
Tax Appropriations	0	9,091	9,091
Total Revenues	97,000	94,905	(2,095)
Expenditures:			
Direct:			
Salaries and Leave Pay	41,878	48,742	6,864
Fringe Benefits	17,348	19,454	2,106
Travel	6,161	2,194	(3,967)
Office Administration	4,933	480	(4,453)
Other	8,454	2,148	(6,306)
Total Direct	78,774	73,018	(5,756)
Indirect:			
Share of Department Administration	17,889	21,570	3,681
Share of Medical Administration	30	0	(30)
Share of Space Occupancy	307	317	10
Total Indirect	18,226	21,887	3,661
Total Expenditures	97,000	94,905	(2,095)
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, 2023

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 0	\$ 4,999	\$ 4,999
Local:			
Tax Appropriations	0	1,241	1,241
Total Revenues	0	6,240	6,240
Expenditures:			
Direct:			
Salaries and Leave Pay	0	3,387	3,387
Fringe Benefits	0	1,354	1,354
Total Direct	0	4,741	4,741
Indirect:			
Share of Department Administration	0	1,499	1,499
Total Indirect	0	1,499	1,499
Total Expenditures	0	6,240	6,240
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
WFD SCHOOL HEALTH
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
American Rescue Plan (ARPA)	\$ 121,873	\$ 136,758	\$ 14,885
State:			
Public Health Block Grant	<u>0</u>	<u>36,647</u>	<u>36,647</u>
Total Revenues	<u>121,873</u>	<u>173,405</u>	<u>51,532</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	59,798	25,779	(34,019)
Fringe Benefits	24,772	10,288	(14,484)
Travel	0	535	535
Office Administration	3,000	0	(3,000)
Other	8,103	124,759	116,656
Total Direct	<u>95,673</u>	<u>161,361</u>	<u>65,688</u>
Indirect:			
Share of Department Administration	25,544	11,409	(14,135)
Share of Medical Administration	43	0	(43)
Share of Space Occupancy	613	635	22
Total Indirect	<u>26,200</u>	<u>12,044</u>	<u>(14,156)</u>
Total Expenditures	<u>121,873</u>	<u>173,405</u>	<u>51,532</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
BREASTFEEDING TRAINING
FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 0	\$ 1,856	\$ 1,856
Local:			
Tax Appropriations	0	2,974	2,974
Total Revenues	0	4,830	4,830
Expenditures:			
Direct:			
Salaries and Leave Pay	0	861	861
Fringe Benefits	0	344	344
Other	0	3,242	3,242
Total Direct	0	4,447	4,447
Indirect:			
Share of Department Administration	0	383	383
Total Indirect	0	383	383
Total Expenditures	0	4,830	4,830
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, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State:			
Public Health Block Grant	\$ 0	\$ 12,246	\$ 12,246
Local:			
Tax Appropriations	52,607	0	(52,607)
Donations	<u>0</u>	<u>1,619</u>	<u>1,619</u>
Total Revenues	<u>52,607</u>	<u>13,865</u>	<u>(38,742)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	16,720	7,106	(9,614)
Fringe Benefits	6,926	2,839	(4,087)
Travel	1,000	325	(675)
Other	<u>20,500</u>	<u>136</u>	<u>(20,364)</u>
Total Direct	<u>45,146</u>	<u>10,406</u>	<u>(34,740)</u>
Indirect:			
Share of Department Administration	7,142	3,142	(4,000)
Share of Medical Administration	12	0	(12)
Share of Space Occupancy	<u>307</u>	<u>317</u>	<u>10</u>
Total Indirect	<u>7,461</u>	<u>3,459</u>	<u>(4,002)</u>
Total Expenditures	<u>52,607</u>	<u>13,865</u>	<u>(38,742)</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
VACCINE PROJECT
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State:			
Public Health Block Grant	\$ 0	\$ 601	\$ 601
Total Revenues	0	601	601
Expenditures:			
Direct:			
Salaries and Leave Pay	0	328	328
Fringe Benefits	0	129	129
Total Direct	0	457	457
Indirect:			
Share of Department Administration	0	144	144
Total Indirect	0	144	144
Total Expenditures	0	601	601
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 0	\$ 0

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

**PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
BREASTFEEDING PEER COUNSELING
FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 24,250	\$ 3,086	\$ (21,164)
State:			
Public Health Block Grant	0	8,977	8,977
Total Revenues	24,250	12,063	(12,187)
Expenditures:			
Direct:			
Salaries and Leave Pay	0	87	87
Personal Services and Part-Time	15,300	3,410	(11,890)
Fringe Benefits	1,170	334	(836)
Travel	500	53	(447)
Office Administration	0	25	25
Other	610	6,283	5,673
Total Direct	17,580	10,192	(7,388)
Indirect:			
Share of Department Administration	6,536	1,744	(4,792)
Share of Medical Administration	11	0	(11)
Share of Space Occupancy	123	127	4
Total Indirect	6,670	1,871	(4,799)
Total Expenditures	24,250	12,063	(12,187)
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, 2023

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 3,000	\$ 0	\$ (3,000)
Total Revenues	3,000	0	(3,000)
Expenditures:			
Direct:			
Office Administration	1,000	0	(1,000)
Other	2,000	0	(2,000)
Total Direct	3,000	0	(3,000)
Total Expenditures	3,000	0	(3,000)
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, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 3,120	\$ 3,088	\$ (32)
Local:			
Tax Appropriations	0	88	88
Total Revenues	3,120	3,176	56
Expenditures:			
Direct:			
Salaries and Leave Pay	1,609	1,645	36
Fringe Benefits	667	659	(8)
Travel	0	129	129
Other	141	0	(141)
Total Direct	2,417	2,433	16
Indirect:			
Share of Department Administration	687	727	40
Share of Medical Administration	1	0	(1)
Share of Space Occupancy	15	16	1
Total Indirect	703	743	40
Total Expenditures	3,120	3,176	56
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, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 0	\$ 123,611	\$ 123,611
State:			
State Restricted	53,225	41,455	(11,770)
Local:			
Tax Appropriations	0	18,070	18,070
Service Fees:			
Title XIX	390,450	488,195	97,745
Total Revenues	443,675	671,331	227,656
Expenditures:			
Direct:			
Salaries and Leave Pay	259,076	318,568	59,492
Personal Services and Part-Time	29,980	15,438	(14,542)
Fringe Benefits	109,617	128,497	18,880
Travel	0	8,016	8,016
Office Administration	4,500	922	(3,578)
Automotive	12,000	6,612	(5,388)
Other	5,000	3,552	(1,448)
Capital Expenditures	40,000	36,300	(3,700)
Total Direct	460,173	517,905	57,732
Indirect:			
Share of Department Administration	123,476	148,690	25,214
Share of Medical Administration	209	0	(209)
Share of Space Occupancy	4,576	4,736	160
Total Indirect	128,261	153,426	25,165
Total Expenditures	588,434	671,331	82,897
Excess (Deficiency) of Revenues			
Over Expenditures before Carryover Funds	(144,759)	0	144,759
Prior year carryover	144,759	0	(144,759)
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
 WITH HANDS
 FOR THE YEAR ENDED JUNE 30, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
Public Health Block Grant	\$ 0	\$ 2,058	\$ 2,058
Local:			
Donations	0	598	598
Service Fees:			
Self Pay Other	0	1,500	1,500
Total Revenues	0	4,156	4,156
Expenditures:			
Direct:			
Other	0	4,156	4,156
Total Direct	0	4,156	4,156
Total Expenditures	0	4,156	4,156
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
EPSDT VERBAL NOTIFICATION
FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
Public Health Block Grant	\$ 0	\$ 43	\$ 43
Total Revenues	0	43	43
Expenditures:			
Direct:			
Salaries and Leave Pay	0	23	23
Fringe Benefits	0	7	7
Total Direct	0	30	30
Indirect:			
Share of Department Administration	0	13	13
Total Indirect	0	13	13
Total Expenditures	0	43	43
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
IMM GRANT PROJECT
FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Department for Health Services	\$ 5,000	\$ 1,592	\$ (3,408)
Local:			
Tax Appropriations	0	18,940	18,940
Total Revenues	5,000	20,532	15,532
Expenditures:			
Direct:			
Other	5,000	20,532	15,532
Total Direct	5,000	20,532	15,532
Total Expenditures	5,000	20,532	15,532
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
MONKEYPOX
FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
State:			
Public Health Block Grant	\$ 0	\$ 44,256	\$ 44,256
Total Revenues	0	44,256	44,256
Expenditures:			
Direct:			
Salaries and Leave Pay	0	44,039	44,039
Fringe Benefits	0	(6)	(6)
Travel	0	183	183
Total Direct	0	44,216	44,216
Indirect:			
Share of Department Administration	0	40	40
Total Indirect	0	40	40
Total Expenditures	0	44,256	44,256
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, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State:			
Public Health Block Grant	\$ 0	\$ 6,307	\$ 6,307
Total Revenues	0	6,307	6,307
Expenditures:			
Direct:			
Other	36,023	6,307	(29,716)
Total Direct	36,023	6,307	(29,716)
Total Expenditures	36,023	6,307	(29,716)
Excess (Deficiency) of Revenues			
Over Expenditures before Carryover Funds	(36,023)	0	36,023
Prior year carryover	36,023	0	(36,023)
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, 2023

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Other	0	(6,699)	(6,699)
Total Direct	0	(6,699)	(6,699)
Total Expenditures	0	(6,699)	(6,699)
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 6,699	\$ 6,699

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, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Federal:			
Title V	\$ 0	\$ 27,318	\$ 27,318
Title X	0	819	819
Payroll Protection Act	0	18,559	18,559
Preventive Block Grant	0	2,400	2,400
MCH-A General	0	86,858	86,858
CARES Act	0	7	7
Department for Health Services	0	71,245	71,245
American Rescue Plan (ARPA)	0	128,356	128,356
State:			
State Restricted	0	15,557	15,557
Foundational Funding	0	20,000	20,000
Restricted LHD KERS	725,513	725,513	0
Public Health Block Grant	263,900	106,974	(156,926)
Local:			
Tax Appropriations	0	284,449	284,449
County Appropriations	0	47,199	47,199
City Appropriations	0	8,400	8,400
Service Fees:			
Other	0	4,125	4,125
Interest	0	7,291	7,291
	989,413	1,555,070	565,657
Expenditures:			
Direct:			
Salaries and Leave Pay	0	283,377	283,377
Fringe Benefits	725,513	1,459,266	733,753
Total Direct	725,513	1,742,643	1,017,130
Indirect:			
Distributed Departmental Administration	0	(132,802)	(132,802)
Distributed Environmental Administration	0	(35,419)	(35,419)
Distributed Medical Administration	0	(45,482)	(45,482)
Distributed Fringe Benefits	0	(733,753)	(733,753)
Distributed Clinic Clerical Administration	0	(69,674)	(69,674)
Total Indirect	0	(1,017,130)	(1,017,130)
	725,513	725,513	0
Excess (Deficiency) of Revenues Over Expenditures	\$ 263,900	\$ 829,557	\$ 565,657

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, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Personal Services and Part-Time	22,225	29,995	7,770
Fringe Benefits	1,700	2,622	922
Travel	0	39	39
Space Occupancy	0	(7,901)	(7,901)
Total Direct	23,925	24,755	830
Indirect:			
Distributed Space Occupancy	(23,925)	(24,755)	(830)
Total Indirect	(23,925)	(24,755)	(830)
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, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	279,653	280,255	602
Personal Services and Part-Time	60,000	35,733	(24,267)
Fringe Benefits	120,438	129,473	9,035
Travel	5,000	6,666	1,666
Office Administration	215,000	126,405	(88,595)
Medical Supplies	0	294	294
Automotive	0	1,223	1,223
Other	7,000	47,175	40,175
Total Direct	687,091	627,224	(59,867)
Indirect:			
Distributed Departmental Administration	(687,091)	(627,224)	59,867
Total Indirect	(687,091)	(627,224)	59,867
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, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	193,013	177,476	(15,537)
Fringe Benefits	79,957	65,756	(14,201)
Travel	4,000	2,616	(1,384)
Office Administration	0	160,689	160,689
Automotive	5,000	0	(5,000)
Other	85,000	247	(84,753)
Total Direct	<u>366,970</u>	<u>406,784</u>	<u>39,814</u>
Indirect:			
Distributed Clinic Clerical Administration	<u>(366,970)</u>	<u>(406,784)</u>	<u>(39,814)</u>
Total Indirect	<u>(366,970)</u>	<u>(406,784)</u>	<u>(39,814)</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

PENNYRILE DISTRICT HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
GENERAL MEDICAL ADMINISTRATION
FOR THE YEAR ENDED JUNE 30, 2023

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Other	1,000	0	(1,000)
Total Direct	1,000	0	(1,000)
Indirect:			
Distributed Medical Administration	(1,000)	0	1,000
Total Indirect	(1,000)	0	1,000
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, 2023**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	76,990	30,292	(46,698)
Personal Services and Part-Time	0	6,540	6,540
Fringe Benefits	31,894	14,229	(17,665)
Travel	0	1,591	1,591
Office Administration	0	19	19
Automotive	0	2,074	2,074
Other	0	605	605
Total Direct	108,884	55,350	(53,534)
Indirect:			
Distributed Environmental Administration	(108,884)	(55,350)	53,534
Total Indirect	(108,884)	(55,350)	53,534
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, 2023

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
U. S. Department of Health and Human Services:						
<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 & 22	\$ 109,478	\$ 0	\$ 104,813	\$ 103,531
Family Planning Services	93.217	011500OL-23 & 24	3,081	0	2,020	1,959
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	0130ARPA-19, 013000-19 & 20	208,909	0	194,076	175,003
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	010600N-23	3,988	0	3,988	3,988
Preventive Health and Health Services Block Grant	93.991	010400-21 & 22	18,750	0	12,299	11,888
Public Health Emergency Preparedness	93.069	021400-20 & 21	39,473	0	45,954	39,473
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	012700-22 & 23	15,186	0	15,418	15,186
HIV Prevention Activities Health Department Based	93.940	015100OL-22	3,120	0	3,806	3,120
Assistance Programs for Chronic Disease Prevention and Control	93.439	024209OL-22	0	0	32	0
National Bioterrorism Hospital Preparedness Program	93.889	021500-20	0	0	66	0
The National Cardiovascular Health Program	93.426	024401-23	3,000	0	0	0
The Innovative Cardiovascular Health Program	93.435	024500-19, 22 & 23	16,100	0	15,764	15,647
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	029800-22	18,425	0	18,425	18,425
Environmental Public Health and Emergency Response	93.070	0265C3-21	10,000	0	7,783	9,576
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	0266ARPA-21 013900PP-20,	255,873	0	222,572	231,663
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	013900CRR-21 010500OL-19 & 20, 010500OLCA-18, 0105OLARPA-18, 0105OLCRR2-18,	522,484	0	603,047	522,484
Immunization Cooperative Agreements	93.268	& 0105OLCRR-18	284,179	0	270,322	265,163
Total U. S. Department of Health and Human Services			<u>1,512,046</u>	<u>0</u>	<u>1,520,385</u>	<u>1,417,106</u>
U. S. Department of Agriculture:						
<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 & 22 011600-22 & 23	328,761	0	320,122	303,115
Total U. S. Department of Agriculture			<u>328,761</u>	<u>0</u>	<u>320,122</u>	<u>303,115</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u><u>\$1,840,807</u></u>	<u><u>\$ 0</u></u>	<u><u>1,840,507</u></u>	<u><u>\$1,720,221</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, 2023

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, 2023. 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.

KIM HAM

CERTIFIED PUBLIC ACCOUNTANT

TAXES ♦ BOOKKEEPING ♦ AUDITING ♦ PAYROLL ♦ CONSULTING

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

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

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities of the Pennyrile District Health Department, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Pennyrile District Health Department's basic financial statements, and have issued my report thereon dated October 16, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Pennyrile District Health Department's internal control over financial reporting (internal control) 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 Pennyrile District Health Department's internal control. Accordingly, I do not express an opinion on the effectiveness of the Pennyrile District Health Department's internal control.

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

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I

consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Pennyrile District Health Department's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 2023-001.

Pennyrile District Health Department's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Pennyrile District Health Department's response to the findings identified in my audit and described in the accompanying schedule of findings and questioned costs. Pennyrile District Health Department's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Benton, Kentucky
October 16, 2023

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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 Pennyrile 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 Pennyrile District Health Department's major federal programs for the year ended June 30, 2023. Pennyrile District Health Department's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, the Pennyrile District Health Department complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

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 Pennyrile 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 Pennyrile 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 16, 2023

PENNYRILE DISTRICT HEALTH DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 2023

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 was required to be reported under *Government Auditing Standards* or specific state statutes or regulations was 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 number 2023-001.
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 was determined to be a low-risk auditee.

PENNYRILE DISTRICT HEALTH DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

II. Findings – Financial Statement Audit:

Noncompliance with Specific State Statutes or Regulations

2023-001. 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 \$103,817.

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, 2023

I. Findings – Financial Statement Audit:

Noncompliance with Specific State Statutes or Regulations

2022-001. Budgeting

When reviewing the budget in the prior year, we noted that total expenditures exceeded the budget by \$420,831.

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 \$420,831. In the current year, as noted in finding 2023-001, the amount over budget was \$103,817.

II. Findings – Major Federal Award Programs Audit:

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



Pennyrile District Health Department

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Corrective Action Plan

Findings Response:

FINDING I

2023-001 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