

MARSHALL COUNTY
HEALTH DEPARTMENT

Benton, Kentucky

FINANCIAL STATEMENTS

JUNE 30, 2016

C O N T E N T S

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INDEPENDENT AUDITORS' REPORT

Members of the Board of Health
MARSHALL COUNTY HEALTH DEPARTMENT
Benton, Kentucky

Report on the Financial Statements

I have audited the accompanying financial statements of the Marshall County Health Department as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Marshall County Health Department's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Administrative Reference* established by the Commonwealth of Kentucky, Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In my opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Marshall County Health Department as of June 30, 2016, or the changes in its financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of the Marshall County Health Department as of June 30, 2016, and their respective cash receipts and disbursements, changes in fund balances, and budgetary results for the year then ended, on the basis of the financial reporting provisions of the *Administrative Reference* as described in Note 1.

Other Matters

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Marshall County Health Department's basic financial statements. The statements of revenues, direct costs, and indirect costs by cost center - regulatory basis and the comparative statements of revenues and expenditures by cost center - budget and actual - regulatory basis are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The statements of revenues, direct costs, and indirect costs by cost center - regulatory basis, the comparative statements of revenues and expenditures by cost center - budget and actual - regulatory basis, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 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 10, 2016, on my consideration of the Marshall County Health Department's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Marshall County Health Department's internal control over financial reporting and compliance.



Benton, Kentucky
October 10, 2016

MARSHALL COUNTY HEALTH DEPARTMENT
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
REGULATORY BASIS
JUNE 30, 2016

ASSETS:

Current Assets:

Cash:

Checking

\$ 1,114,174

Petty cash

500

TOTAL ASSETS

\$ 1,114,674

LIABILITIES AND FUND BALANCES:

LIABILITIES:

Current Liabilities:

Payroll withholdings

\$ 1,466

Administrative fees payable

10,081

TOTAL LIABILITIES

11,547

FUND BALANCES:

Restricted - state

14,565

Restricted - federal

15,901

Restricted - fees

6,231

Unrestricted

1,066,430

TOTAL FUND BALANCES

1,103,127

TOTAL LIABILITIES AND FUND BALANCES

\$ 1,114,674

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

MARSHALL COUNTY HEALTH DEPARTMENT
STATEMENT OF CASH REVENUES AND EXPENDITURES -
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016

Cash Revenues:	
Federal	\$ 857,626
State	606,617
Local	1,449,695
Service fees	647,047
Interest	<u>1,462</u>
Total Cash Revenues	<u>3,562,447</u>
Cash Expenditures:	
Current:	
Salaries and leave pay	1,668,129
Personal services and part time	40,271
Fringe benefits	1,051,534
Independent contracts	29,492
Travel	64,856
Space occupancy	131,369
Office administration	156,424
Medical supplies	38,999
Automotive	36,003
Other	418,108
Capital expenditures	<u>200,839</u>
Total Cash Expenditures	<u>3,836,024</u>
EXCESS (DEFICIENCY) OF CASH REVENUES	
OVER CASH EXPENDITURES BEFORE CARRYOVER	(273,577)
Prior year carryover	<u>348,063</u>
EXCESS OF CASH REVENUES AND CARRYOVER	
FUNDS OVER CASH EXPENDITURES	<u><u>\$ 74,486</u></u>

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

MARSHALL COUNTY HEALTH DEPARTMENT
STATEMENT OF CHANGES IN FUND BALANCES -
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016

	Restricted - State	Restricted - Federal	Restricted - Fees	Restricted - Local	Unrestricted	Totals (Memorandum Only)
Fund Balances - beginning	\$ 8,175	\$ 3,428	\$ 13,639	\$ 211,991	\$ 1,139,471	\$ 1,376,704
Transfers to carryover:						
Unrestricted	0	0	0	(211,991)	(124,151)	(336,142)
State	(4,100)	0	0	0	0	(4,100)
Federal	0	(413)	0	0	0	(413)
Program income	0	0	(7,408)	0	0	(7,408)
Sub-total	4,075	3,015	6,231	0	1,015,320	1,028,641
Excess of cash revenues and carryover funds over cash expenditures	10,490	12,886	0	0	51,110	74,486
Fund Balances - ending	<u>\$ 14,565</u>	<u>\$ 15,901</u>	<u>\$ 6,231</u>	<u>\$ 0</u>	<u>\$ 1,066,430</u>	<u>\$ 1,103,127</u>

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

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF CASH REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016

	Budget	Actual	Actual Over (Under) Budget
Cash Revenues:			
Federal	\$ 895,832	\$ 857,626	\$ (38,206)
State	630,069	606,617	(23,452)
Local	1,700,000	1,449,695	(250,305)
Service fees	631,619	647,047	15,428
Interest	1,539	1,462	(77)
Total Cash Revenues	<u>3,859,059</u>	<u>3,562,447</u>	<u>(296,612)</u>
Cash Expenditures:			
Current:			
Salaries and leave pay	1,807,099	1,668,129	(138,970)
Personal services and part time	52,923	40,271	(12,652)
Fringe benefits	1,129,565	1,051,534	(78,031)
Independent contracts	39,121	29,492	(9,629)
Travel	88,868	64,856	(24,012)
Space occupancy	130,840	131,369	529
Office administration	165,271	156,424	(8,847)
Medical supplies	49,782	38,999	(10,783)
Automotive	44,100	36,003	(8,097)
Other	426,588	418,108	(8,480)
Capital expenditures	50,000	200,839	150,839
Total Cash Expenditures	<u>3,984,157</u>	<u>3,836,024</u>	<u>(148,133)</u>
EXCESS (DEFICIENCY) OF CASH REVENUES OVER CASH EXPENDITURES BEFORE CARRYOVER	(125,098)	(273,577)	(148,479)
Prior year carryover	125,098	348,063	222,965
EXCESS OF CASH REVENUES AND CARRYOVER FUNDS OVER CASH EXPENDITURES	0	74,486	74,486
Fund balance before excess of cash revenues and carryover funds over cash expenditures	<u>1,028,641</u>	<u>1,028,641</u>	<u>0</u>
FUND BALANCE - ENDING	<u>\$ 1,028,641</u>	<u>\$ 1,103,127</u>	<u>\$ 74,486</u>

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

MARSHALL COUNTY HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

Note 1: Summary of Significant Accounting Policies:

A. Financial Reporting Entity

The Marshall County Health Department is the level of government which has oversight responsibility over all activities related to public health services within the jurisdiction of Marshall County, Kentucky. 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 Marshall County 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.

MARSHALL COUNTY HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2016

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

F. Equity Classifications:

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

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

G. Compensated Absences:

The Department allows employees to accumulate unused sick leave without limitation. The maximum number of vacation hours which can be accumulated by employees is based upon number of years of service. Employees are paid for their accumulated hours of vacation leave at current rates upon retirement or separation. Employees are not entitled to be paid for accumulated sick leave; however it is added to length of service in computing retirement benefits. Compensatory time may also be earned by working beyond the normal work week up to a maximum of 200 hours accumulated. The time is reduced when the employee takes a paid leave day. The Kentucky Cabinet for Health and Family Services, Department for Public Health does not require accrual of a liability for employee's compensation for future absences. As of June 30, 2016, the estimated amount of compensatory absences accrued at current employee pay rates were \$513,041, which consisted of \$157,447 of vacation leave, \$343,583 of sick leave, and \$12,011 of compensatory time.

H. Indirect Cost Allocation:

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

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

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

MARSHALL COUNTY HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2016

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

I. Subsequent Events

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through October 10, 2016, 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 Director only authorizes deposits that are made in accordance with applicable legal requirements with consideration of deposit safety. Accordingly, the Department maintains a collateral agreement with its financial institution. Deposits are secured with collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation (FDIC) insurance.

At June 30, 2016, the reported amount of the Department's deposits was \$1,114,174 and the bank balance was \$1,275,091. Of the bank balance, \$250,000 was covered by federal depository insurance and the remainder was collateralized by securities held by the pledging financial institution's agent in the Department's name.

Note 3: Retirement Plan:

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

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

MARSHALL COUNTY HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2016

Note 3: Retirement 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. The decedent's beneficiary will receive the higher of the normal death benefit and \$10,000 plus 25% of the decedent's monthly final rate of pay and any dependent child will receive 10% of the decedent's monthly final rate of pay up to 40% for all dependent children. Five years' service is required for nonservice-related disability benefits.

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

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

The employer's required contribution was 38.77%.

The Marshall County Health Department's total current year payroll for all of its employees amounted to \$1,708,400, of which \$1,631,549 was covered by the pension plan administered by the KERS.

The contribution required and paid to KERS for the year ended June 30, 2016, was \$714,129, which consisted of \$632,551 from the Department and \$81,578 from the employees. The contributions required and paid for the years ended June 30, 2015 and 2014 were \$605,472 and \$409,113, 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 \$3,264 for the year ended June 30, 2016, \$2,250 for the year ended June 30, 2015, and \$982 for the year ended June 30, 2014.

MARSHALL COUNTY HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2016

Note 4: Post-Employment Health Care Benefits

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the Department provides health care benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the Federal government for this coverage. The premium is paid in full by the insured, except that the Department pays the first month's premium if the employee worked at least 51% of the working days during the last month.

Note 5: Contingencies:

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

Note 6: Risk Management:

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

Note 7: Operating Leases:

The Department entered into a lease agreement as lessee for a 2013 Dodge Grand Caravan at a rate of \$399 per month on March 26, 2013. The lease term will end on March 26, 2018. At that time, the Department will have the option to purchase the vehicle for \$4,462. Also, on November 30, 2011, the Department entered into a lease agreement with Great America Leasing to lease a postage system at a rate of \$122 per month. The lease term will end on February 28, 2017, at which time the Department will have the option to purchase the equipment at fair market value. The Department also entered into a lease agreement with Great America Leasing on February 19, 2013 for a copiers at a rate of \$579 per month. The lease term will end on January 19, 2018, at which time the Department will have the option to purchase the equipment at fair market value. On May 18, 2014, the Department entered into a supplement to the copier lease agreement with Great America Leasing for an additional copier at a rate of \$184 per month.

Note 8: Related Party Transactions:

The Department is related through common board members with the Marshall County Public Health Taxing District. The District collects the county health tax and remits a budgeted allocation to the Department throughout the fiscal year. During the fiscal year ended June 30, 2016, the Taxing District paid \$1,400,000 to the Department.

MARSHALL COUNTY HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS (CONCLUDED)
JUNE 30, 2016

Note 9: Impact of Recently Issued Accounting Pronouncements:

In June, 2012, the GASB issued Statement 68, *Accounting and Financial Reporting for Pensions*. GASB 68 revised and established new financial reporting requirements for most governments that provide their employees with pension benefits. With the implementation of GASB Statement 68, most employers are required to recognize a liability as employees earn their pension benefits (that is, as they provide services to the government). Employers participating in cost-sharing plans recognize their proportionate share of the collective pension amounts for all benefits provided through the plan. Governments that present cash or regulatory basis financial statements are not required to implement GASB 68; however, the following information may be useful to readers of these financial statements.

At June 30, 2016, the Department's proportionate share of the net pension liability for KERS was \$9,641,755, as determined by an actuarial valuation as of June 30, 2015. The Department's proportion of the net pension liability was based on the actual liability of the employees and former employees relative to the total liability of the System as determined by the actuary. At June 30, 2015, the Department's proportion was .096111%. If the Department had been required to implement GASB 68, the pension expense that would have been recognized was \$1,055,774.

**MARSHALL COUNTY
HEALTH DEPARTMENT**

Benton, Kentucky

SUPPLEMENTAL SCHEDULES

JUNE 30, 2016

MARSHALL COUNTY HEALTH DEPARTMENT
SCHEDULE OF AUDIT ADJUSTMENTS
JUNE 30, 2016

There were no audit adjustments that were needed for the year ended June 30, 2016.

**MARSHALL COUNTY HEALTH DEPARTMENT
STATEMENT OF REVENUES BY COST CENTER -
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016**

Cost Center:	REVENUES					Total Costs	Carryover Funds	Excess of Revenues over Expenditures
	State	Federal	Local	Service Fees	Interest			
Environmental:								
Food Services	\$ 40,830	\$ 0	\$ 88,327	\$ 5,317	\$ 1,299	\$ 135,773	\$ 135,773	\$ 0
Public Facilities	0	0	22,246	2,510	0	24,756	24,756	0
General Sanitation	0	0	11,942	740	0	12,682	12,682	0
Onsite Sewage	0	0	121,742	41,565	0	163,307	163,307	0
Other Environmental	0	0	2,348	0	0	2,348	2,348	0
Radon	0	0	273	0	0	273	273	0
Water Lab	155,000	0	154,312	0	0	309,312	309,312	0
Total Environmental	195,830	0	401,190	50,132	1,299	648,451	648,451	0
Medical:								
Personal Health Services	0	0	0	0	0	0	0	0
Dental	14,050	0	0	5,841	0	19,891	23,991	4,100
Laboratory/Testing/Radiology	0	0	0	0	0	0	0	0
KWSCP Pink County Outreach	0	10,000	0	0	0	10,000	1,289	8,711
CHAT	0	13,549	0	0	0	13,549	13,962	413
PHEP Ebola Preparedness	0	9,259	0	0	0	9,259	11,088	1,829
Environmental Strike Team	0	55	1,736	0	0	1,791	1,791	0
Accreditation	0	24,543	0	0	0	24,543	20,368	4,175
Hands GF Services	24,040	0	0	0	0	24,040	18,403	5,637
Hands GF Start-Up	2,510	0	589	0	0	3,099	3,099	0
PREP	0	5,365	5,682	0	0	11,047	11,047	0
Humana Vitality	0	0	3,500	33,515	0	37,015	44,423	7,408
Oral Health Special Initiative	10,000	0	0	0	0	10,000	5,907	4,093
Tobacco Program Federal Funds	0	16,702	4,334	0	0	21,036	21,036	0
MCH Coordinator	0	26,217	2,573	0	0	28,790	28,790	0
KCCSP HB 265	715	0	381	0	0	1,096	1,096	0
Child Fatality Prevention	0	800	253	0	0	1,053	1,053	0
Pediatric/Adolescent	10,800	5,274	242,797	117,761	163	376,795	376,795	0
Family Planning	162	18,330	61,232	51,216	0	130,940	130,940	0
Maternity Services & Activity	0	0	1,930	390	0	2,320	2,320	0
WIC	0	141,451	87,322	0	0	228,773	228,773	0
MCH Nutrition & Group Activity	0	7,517	21,260	13,656	0	42,433	42,433	0
Tuberculosis	0	50	44,063	10,288	0	54,401	54,401	0
Sexually Transmitted Diseases	0	0	30,887	9,824	0	40,711	40,711	0
Diabetes	11,678	0	4,668	1,237	0	17,583	17,583	0
Adult Visits & Follow-up	0	0	20,171	37,941	0	58,112	58,112	0
Breast & Cervical Cancer	0	5,918	38,099	27,255	0	71,272	71,272	0
Healthy Communities	0	855	155	0	0	1,010	1,010	0
Community Plan	0	0	7,366	0	0	7,366	7,366	0
Bioterrorism Focus Area A	0	30,972	8,507	25	0	39,504	39,504	0
Bioterrorism Focus Area E	0	1,152	2,993	0	0	4,145	4,145	0
Center for Safety Grant	0	36,348	27,257	0	0	63,605	63,605	0
KY ASAP	0	0	9,436	15,500	0	24,936	24,936	0
Tobacco	13,899	0	9,617	0	0	23,516	23,516	0
Abstinence	0	23,290	3,768	0	0	27,058	27,058	0
Immunization Field Representative	0	118,566	13,750	0	0	132,316	132,316	0
HIV Counseling & Testing	760	0	0	0	0	760	0	760
Dental Field Staff	65,416	0	31,018	0	0	96,434	96,434	0
HANDS	9,490	0	53,031	92,073	0	154,594	154,594	0
WIC Field Monitor	0	160,829	38,350	0	0	199,179	199,179	0
Physical Activities	0	0	26,868	285	0	27,153	27,153	0
Supplemental School Health	0	0	244,912	169,528	0	414,440	476,645	62,205
Immunization Special Project	0	151,205	0	0	0	151,205	191,293	40,088
EPSDT Verbal Notification	0	0	0	967	0	967	4,351	3,384
Core Public Health	0	0	0	90	0	90	521	431
Medicaid Match	0	0	0	0	0	0	35,243	35,243
Total Medical	163,520	808,247	1,048,505	587,392	163	2,607,827	2,739,552	155,101
Administrative:								
Minor Restricted Receipts	0	0	0	84	0	84	1,646	1,562
Capital Projects	0	0	0	9,439	0	9,439	200,839	191,400
Allocable Leave Time & Fringes	247,267	49,379	0	0	0	296,646	245,536	51,110
Total Administrative	247,267	49,379	0	9,523	0	306,169	448,021	192,962
Indirect Cost Allocation - Space	0	0	0	0	0	0	0	0
Indirect Cost Allocation - Admin	0	0	0	0	0	0	0	0
Indirect Cost Allocation - Clinic	0	0	0	0	0	0	0	0
Indirect Cost Allocation - Medical	0	0	0	0	0	0	0	0
Indirect Cost Allocation - Environmental	0	0	0	0	0	0	0	0
Total Indirect Cost Allocation	0	0	0	0	0	0	0	0
GRAND TOTALS	\$606,617	\$857,626	\$1,449,695	\$647,047	\$1,462	\$3,562,447	\$3,836,024	\$348,063

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

MARSHALL COUNTY HEALTH DEPARTMENT
STATEMENT OF DIRECT COSTS BY COST CENTER -
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016

DIRECT COSTS

Cost Center:	Salaries	Part-Time	Fringes	Contracts	Travel	Occupancy	Admin	Supplies	Auto	Other	Capital	Total Direct
Environmental:												
Food Services	\$ 53,659	\$ 0	\$ 19,753	\$ 0	\$ 0	\$ 0	\$ 148	\$ 0	\$ 0	\$ 325	\$ 0	\$ 73,885
Public Facilities	9,831	0	3,618	0	0	0	151	0	0	302	0	13,902
General Sanitation	4,592	0	1,693	0	104	0	0	0	0	5	0	6,394
Onsite Sewage	65,435	0	24,093	0	0	0	73	0	0	24	0	89,625
Other Environmental	803	0	297	0	0	0	0	0	0	0	0	1,100
Radon	0	0	0	0	0	0	0	0	0	273	0	273
Water Lab	113,223	0	41,686	0	882	230	387	0	0	25,269	0	181,677
Total Environmental	247,543	0	91,140	0	986	230	759	0	0	26,198	0	366,856
Medical:												
Personal Health Services	183,262	16,978	85,148	6,205	19	0	0	16,195	0	0	0	307,807
Dental	0	0	0	0	0	0	0	0	0	10,036	0	10,036
Laboratory/Testing/Radiology	19,249	1,008	8,871	1,098	0	0	132	4,288	0	68	0	34,714
KWSCP Pink County Outreach	609	0	289	0	0	0	0	0	0	0	0	898
CHAT	4,640	0	2,182	0	638	0	168	0	0	2,672	0	10,300
PHEP Ebola Preparedness	3,590	0	1,685	0	393	0	450	0	0	2,650	0	8,768
Environmental Strike Team	789	0	369	0	61	0	0	0	0	0	0	1,219
Accreditation	5,951	0	2,800	0	480	0	66	0	0	7,227	0	16,524
Hands GP Services	4,411	3,315	2,376	0	0	0	0	0	0	90	0	10,192
Hands GP Start-Up	0	0	0	0	0	0	115	0	0	2,984	0	3,099
PREP	4,638	0	2,182	0	78	0	0	0	0	22	0	6,920
Humana Vitality	12,435	0	5,848	17,125	158	0	0	280	0	0	0	35,846
Oral Health Special Initiative	1,930	0	907	0	0	0	0	0	0	1,824	0	4,661
Tobacco Program Federal Funds	0	0	0	0	0	0	0	0	0	21,036	0	21,036
MCH Coordinator	12,545	0	5,897	0	42	0	0	0	0	0	0	18,484
KCCSP HB 265	0	0	0	0	0	0	165	931	0	0	0	1,096
Child Fatality Prevention	457	0	216	0	0	0	0	0	0	0	0	673
Pediatric/Adolescent	514	0	241	0	721	0	0	0	0	0	0	1,476
Family Planning	0	0	0	0	0	0	0	12,551	0	0	0	12,551
Maternity Services & Activity	0	0	0	578	0	0	0	0	0	0	0	578
WIC	11,500	0	5,406	0	3,391	0	776	0	0	14,919	0	35,992
MCH Nutrition & Group Activity	6,960	0	3,273	0	11	0	17	0	0	850	0	11,111
Tuberculosis	702	0	329	0	309	0	0	1,766	0	0	0	3,106
Sexually Transmitted Diseases	0	0	0	0	0	0	0	0	0	0	0	0
Diabetes	5,531	0	2,599	0	149	0	3	0	0	1,468	0	9,750
Adult Visits & Follow-up	1,081	0	506	0	200	0	0	1,739	0	0	0	3,526
Breast & Cervical Cancer	2,147	0	1,010	2,337	418	0	0	0	0	2,099	0	8,011
Healthy Communities	273	0	129	0	4	0	0	0	0	425	0	831
Community Plan	1,425	0	673	0	7	0	0	0	0	1,241	0	3,346
Bioterrorism Focus Area A	14,047	0	6,602	0	366	0	79	0	10	1,291	0	22,395
Bioterrorism Focus Area E	1,879	0	883	0	35	0	0	0	0	0	0	2,797
Center for Safety Grant	21,382	0	10,052	0	1,781	660	7	0	0	12,062	0	45,944
KY ASAP	9,180	0	4,316	0	836	0	0	0	0	3,917	0	18,249
Tobacco	9,464	0	4,453	0	83	0	37	0	0	2,060	0	16,097
Abstinence	4,942	0	2,326	0	1,661	0	0	0	0	14,485	0	23,414
Immunization Field Representative	51,317	0	24,125	0	12,581	0	784	0	0	624	0	89,431
HIV Counseling & Testing	0	0	0	0	0	0	0	0	0	0	0	0
Dental Field Staff	45,244	0	21,269	0	246	0	0	0	372	75	0	67,206
HANDS	54,467	14,819	26,970	0	931	0	654	0	1,656	13	0	99,510
WIC Field Monitor	68,588	0	32,243	0	2,284	0	35,324	0	5,319	4,331	0	148,089
Physical Activities	10,649	0	5,006	0	124	0	0	0	0	2,397	0	18,176
Supplemental School Health	215,134	0	101,128	0	1,809	0	3,574	1,249	0	1,438	0	324,332
Immunization Special Project	0	0	0	0	29,016	0	5,188	0	0	157,089	0	191,293
EPSDT Verbal Notification	1,719	0	810	0	0	0	0	0	0	0	0	2,529
Core Public Health	233	0	112	0	0	0	0	0	0	0	0	345
Medicaid Match	0	0	0	0	0	0	0	0	0	35,243	0	35,243
Total Medical	792,884	36,120	373,231	27,343	58,832	660	47,539	38,999	7,357	304,636	0	1,687,601
Administrative:												
Minor Restricted Receipts	0	0	0	0	0	0	0	0	0	1,646	0	1,646
Capital Projects	0	0	0	0	0	0	0	0	0	0	200,839	200,839
Allocable Leave Time & Fringes	0	0	245,536	0	0	0	0	0	0	0	0	245,536
Total Administrative	0	0	245,536	0	0	0	0	0	0	1,646	200,839	448,021
Indirect Cost Allocation - Space	21,369	2,720	12,830	0	129	130,479	0	0	0	0	0	167,527
Indirect Cost Allocation - Admin	271,103	482	159,601	2,149	2,587	0	93,805	0	23,721	81,764	0	635,212
Indirect Cost Allocation - Clinic	246,669	889	117,095	0	1,017	0	7,032	0	0	2,446	0	375,148
Indirect Cost Allocation - Medical	13,887	60	8,181	0	228	0	0	0	0	0	0	22,356
Indirect Cost Allocation - Env	74,674	0	43,920	0	1,077	0	7,289	0	4,925	1,418	0	133,303
Total Indirect Cost Allocation	627,702	4,151	341,627	2,149	5,038	130,479	108,126	0	28,646	85,628	0	1,333,546
GRAND TOTALS	\$1,668,129	\$40,271	\$1,051,534	\$29,492	\$64,856	\$131,369	\$156,424	\$38,999	\$36,003	\$418,108	\$200,839	\$3,836,024

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

MARSHALL COUNTY HEALTH DEPARTMENT
STATEMENT OF INDIRECT COSTS BY COST CENTER -
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016

Cost Center:	INDIRECT COSTS						Total
	Departmental	Environmental	Medical	Clinic	Space	Allocation	Indirect Costs
Environmental:							
Food Services	\$ 26,018	\$ 28,896	\$ 0	\$ 0	\$ 6,974	\$ 0	\$ 61,888
Public Facilities	4,770	5,293	0	0	791	0	10,854
General Sanitation	2,229	2,473	0	0	1,586	0	6,288
Onsite Sewage	31,729	35,237	0	0	6,716	0	73,682
Other Environmental	387	432	0	0	429	0	1,248
Radon	0	0	0	0	0	0	0
Water Lab	54,908	60,972	0	0	11,755	0	127,635
Total Environmental	120,041	133,303	0	0	28,251	0	281,595
Medical:							
Personal Health Services	123,243	0	5,348	340,995	68,292	(845,685)	(307,807)
Dental	0	0	0	0	0	13,955	13,955
Laboratory/Testing/Radiology	12,342	0	536	34,153	2,677	(84,422)	(34,714)
KWSCP Pink County Outreach	375	0	16	0	0	0	391
CHAT	2,871	0	124	0	667	0	3,662
PHEP Ebola Preparedness	2,223	0	97	0	0	0	2,320
Environmental Strike Team	489	0	21	0	62	0	572
Accreditation	3,684	0	160	0	0	0	3,844
Hands GF Services	5,304	0	230	0	2,677	0	8,211
Hands GF Start-Up	0	0	0	0	0	0	0
PREP	2,871	0	125	0	1,131	0	4,127
Humana Vitality	7,699	0	334	0	544	0	8,577
Oral Health Special Initiative	1,194	0	52	0	0	0	1,246
Tobacco Program Federal Funds	0	0	0	0	0	0	0
MCH Coordinator	7,769	0	337	0	2,200	0	10,306
KCCSP HB 265	0	0	0	0	0	0	0
Child Fatality Prevention	286	0	12	0	82	0	380
Pediatric/Adolescent	318	0	14	0	0	374,987	375,319
Family Planning	0	0	0	0	0	118,389	118,389
Maternity Services & Activity	0	0	0	0	0	1,742	1,742
WIC	7,121	0	309	0	1,431	183,920	192,781
MCH Nutrition & Group Activity	4,307	0	187	0	429	26,399	31,322
Tuberculosis	432	0	19	0	0	50,844	51,295
Sexually Transmitted Diseases	0	0	0	0	0	40,711	40,711
Diabetes	3,424	0	149	0	347	3,913	7,833
Adult Visits & Follow-up	667	0	29	0	327	53,563	54,586
Breast & Cervical Cancer	1,328	0	58	0	191	61,684	63,261
Healthy Communities	172	0	7	0	0	0	179
Community Plan	883	0	38	0	3,099	0	4,020
Bioterrorism Focus Area A	8,696	0	377	0	8,036	0	17,109
Bioterrorism Focus Area B	1,162	0	51	0	135	0	1,348
Center for Safety Grant	13,238	0	575	0	3,848	0	17,661
KY ASAP	5,685	0	247	0	755	0	6,687
Tobacco	5,863	0	254	0	1,302	0	7,419
Abstinence	3,062	0	133	0	449	0	3,644
Immunization Field Representative	31,773	0	1,379	0	9,733	0	42,885
HIV Counseling & Testing	0	0	0	0	0	0	0
Dental Field Staff	28,013	0	1,215	0	0	0	29,228
HANDS	45,208	0	1,962	0	7,914	0	55,084
WIC Field Monitor	42,464	0	1,843	0	6,783	0	51,090
Physical Activities	6,594	0	286	0	2,097	0	8,977
Supplemental School Health	133,198	0	5,780	0	13,335	0	152,313
Immunization Special Project	0	0	0	0	0	0	0
EPSTD Verbal Notification	1,067	0	46	0	709	0	1,822
Core Public Health	146	0	6	0	24	0	176
Medicaid Match	0	0	0	0	0	0	0
Total Medical	515,171	0	22,356	375,148	139,276	0	1,051,951
Administrative:							
Minor Restricted Receipts	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0
Allocable Leave Time & Fringes	0	0	0	0	0	0	0
Total Administrative	0	0	0	0	0	0	0
Indirect Cost Allocation - Space	0	0	0	0	(167,527)	0	(167,527)
Indirect Cost Allocation - Departmental Admin	(635,212)	0	0	0	0	0	(635,212)
Indirect Cost Allocation - Clinic	0	0	0	(375,148)	0	0	(375,148)
Indirect Cost Allocation - Medical	0	0	(22,356)	0	0	0	(22,356)
Indirect Cost Allocation - Environmental	0	(133,303)	0	0	0	0	(133,303)
Total Indirect Cost Allocation	(635,212)	(133,303)	(22,356)	(375,148)	(167,527)	0	(1,333,546)
GRAND TOTALS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
FOOD SERVICES
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State:			
State Environmental	\$ 37,583	\$ 37,583	\$ 0
Health Insurance Base	3,247	0	(3,247)
DEI	0	3,247	3,247
Local:			
Tax Appropriations	98,085	88,327	(9,758)
Service Fees:			
Self Pay Other	4,000	5,305	1,305
Other	0	12	12
Interest	1,539	1,299	(240)
Total Revenues	<u>144,454</u>	<u>135,773</u>	<u>(8,681)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	53,782	53,659	(123)
Fringe Benefits	24,029	19,753	(4,276)
Travel	800	0	(800)
Office Administration	200	148	(52)
Other	0	325	325
Total Direct	<u>78,811</u>	<u>73,885</u>	<u>(4,926)</u>
Indirect:			
Share of Department Administration	23,305	26,018	2,713
Share of Environmental Administration	34,926	28,896	(6,030)
Share of Space Occupancy	7,412	6,974	(438)
Total Indirect	<u>65,643</u>	<u>61,888</u>	<u>(3,755)</u>
Total Expenditures	<u>144,454</u>	<u>135,773</u>	<u>(8,681)</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.

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
PUBLIC FACILITIES
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
Tax Appropriations	\$ 16,751	\$ 22,246	\$ 5,495
Service Fees:			
Self Pay Other	<u>1,500</u>	<u>2,510</u>	<u>1,010</u>
Total Revenues	<u>18,251</u>	<u>24,756</u>	<u>6,505</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	6,125	9,831	3,706
Fringe Benefits	3,180	3,618	438
Travel	300	0	(300)
Office Administration	100	151	51
Other	<u>0</u>	<u>302</u>	<u>302</u>
Total Direct	<u>9,705</u>	<u>13,902</u>	<u>4,197</u>
Indirect:			
Share of Department Administration	3,084	4,770	1,686
Share of Environmental Administration	4,622	5,293	671
Share of Space Occupancy	<u>840</u>	<u>791</u>	<u>(49)</u>
Total Indirect	<u>8,546</u>	<u>10,854</u>	<u>2,308</u>
Total Expenditures	<u>18,251</u>	<u>24,756</u>	<u>6,505</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
GENERAL SANITATION
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
Tax Appropriations	\$ 43,295	\$ 11,942	\$ (31,353)
Service Fees:			
Self Pay Other	500	740	240
Total Revenues	<u>43,795</u>	<u>12,682</u>	<u>(31,113)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	15,161	4,592	(10,569)
Fringe Benefits	7,872	1,693	(6,179)
Travel	0	104	104
Other	0	5	5
Total Direct	<u>23,033</u>	<u>6,394</u>	<u>(16,639)</u>
Indirect:			
Share of Department Administration	7,634	2,229	(5,405)
Share of Environmental Administration	11,441	2,473	(8,968)
Share of Space Occupancy	1,687	1,586	(101)
Total Indirect	<u>20,762</u>	<u>6,288</u>	<u>(14,474)</u>
Total Expenditures	<u>43,795</u>	<u>12,682</u>	<u>(31,113)</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
ONSITE SEWAGE
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
Tax Appropriations	\$ 117,552	\$ 121,742	\$ 4,190
Service Fees:			
Self Pay Other	<u>35,100</u>	<u>41,565</u>	<u>6,465</u>
Total Revenues	<u>152,652</u>	<u>163,307</u>	<u>10,655</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	52,356	65,435	13,079
Fringe Benefits	27,183	24,093	(3,090)
Office Administration	100	73	(27)
Other	<u>0</u>	<u>24</u>	<u>24</u>
Total Direct	<u>79,639</u>	<u>89,625</u>	<u>9,986</u>
Indirect:			
Share of Department Administration	26,364	31,729	5,365
Share of Environmental Administration	39,510	35,237	(4,273)
Share of Space Occupancy	<u>7,139</u>	<u>6,716</u>	<u>(423)</u>
Total Indirect	<u>73,013</u>	<u>73,682</u>	<u>669</u>
Total Expenditures	<u>152,652</u>	<u>163,307</u>	<u>10,655</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.

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
OTHER ENVIRONMENTAL
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
Tax Appropriations	\$ 15,509	\$ 2,348	\$ (13,161)
Total Revenues	<u>15,509</u>	<u>2,348</u>	<u>(13,161)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	5,420	803	(4,617)
Fringe Benefits	2,814	297	(2,517)
Total Direct	<u>8,234</u>	<u>1,100</u>	<u>(7,134)</u>
Indirect:			
Share of Department Administration	2,729	387	(2,342)
Share of Environmental Administration	4,090	432	(3,658)
Share of Space Occupancy	456	429	(27)
Total Indirect	<u>7,275</u>	<u>1,248</u>	<u>(6,027)</u>
Total Expenditures	<u>15,509</u>	<u>2,348</u>	<u>(13,161)</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
RADON
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
Tax Appropriations	<u>\$ 200</u>	<u>\$ 273</u>	<u>\$ 73</u>
Total Revenues	<u>200</u>	<u>273</u>	<u>73</u>
Expenditures:			
Direct:			
Other	<u>200</u>	<u>273</u>	<u>73</u>
Total Direct	<u>200</u>	<u>273</u>	<u>73</u>
Total Expenditures	<u>200</u>	<u>273</u>	<u>73</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
MCHD WATER LAB
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State:			
State Environmental	\$ 155,000	\$ 155,000	\$ 0
Local:			
Tax Appropriations	<u>211,684</u>	<u>154,312</u>	<u>(57,372)</u>
Total Revenues	<u>366,684</u>	<u>309,312</u>	<u>(57,372)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	116,256	113,223	(3,033)
Fringe Benefits	60,360	41,686	(18,674)
Travel	300	882	582
Space Occupancy	0	230	230
Office Administration	1,500	387	(1,113)
Other	<u>29,500</u>	<u>25,269</u>	<u>(4,231)</u>
Total Direct	<u>207,916</u>	<u>181,677</u>	<u>(26,239)</u>
Indirect:			
Share of Department Administration	58,540	54,908	(3,632)
Share of Environmental Administration	87,732	60,972	(26,760)
Share of Space Occupancy	<u>12,496</u>	<u>11,755</u>	<u>(741)</u>
Total Indirect	<u>158,768</u>	<u>127,635</u>	<u>(31,133)</u>
Total Expenditures	<u>366,684</u>	<u>309,312</u>	<u>(57,372)</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
PERSONAL HEALTH SERVICES
FOR THE YEAR ENDED JUNE 30, 2016

	<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	221,963	183,262	(38,701)
Personal Services and Part-Time	20,841	16,978	(3,863)
Fringe Benefits	117,145	85,148	(31,997)
Independent Contracts	11,110	6,205	(4,905)
Travel	30	19	(11)
Medical Supplies	23,400	16,195	(7,205)
Total Direct	<u>394,489</u>	<u>307,807</u>	<u>(86,682)</u>
Indirect:			
Share of Department Administration	122,262	123,243	981
Share of Medical Administration	5,467	5,348	(119)
Share of Space Occupancy	72,597	68,292	(4,305)
Share of Clinic Clerical	397,753	340,995	(56,758)
Share of Preventive Medical	0	(478,607)	(478,607)
Share of Preventive Counseling	0	(30,998)	(30,998)
Share of Problem Medical	(992,569)	(281,592)	710,977
Share of Problem Counseling	0	(54,308)	(54,308)
Share of Breastfeeding Counseling	0	(180)	(180)
Total Indirect	<u>(394,490)</u>	<u>(307,807)</u>	<u>86,683</u>
Total Expenditures	<u>(1)</u>	<u>0</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ (1)</u>

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

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
DENTAL
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State:			
State Restricted	\$ 14,050	\$ 14,050	\$ 0
Local:			
Tax Appropriations	10,003	0	(10,003)
Service Fees:			
Title XIX	4,933	5,808	875
Self Pay Other	0	33	33
Total Revenues	<u>28,986</u>	<u>19,891</u>	<u>(9,095)</u>
Expenditures:			
Direct:			
Other	24,000	10,036	(13,964)
Total Direct	<u>24,000</u>	<u>10,036</u>	<u>(13,964)</u>
Indirect:			
Share of Problem Medical	4,986	13,873	8,887
Share of Lab Services	0	82	82
Total Indirect	<u>4,986</u>	<u>13,955</u>	<u>8,969</u>
Total Expenditures	<u>28,986</u>	<u>23,991</u>	<u>(4,995)</u>
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	0	(4,100)	(4,100)
Prior Year Carryover	0	4,100	4,100
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
LABORATORY TESTING/RADIOLOGY
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	17,767	19,249	1,482
Personal Services and Part-Time	676	1,008	332
Fringe Benefits	9,287	8,871	(416)
Independent Contracts	10,645	1,098	(9,547)
Office Administration	50	132	82
Medical Supplies	5,700	4,288	(1,412)
Other	50	68	18
Total Direct	<u>44,175</u>	<u>34,714</u>	<u>(9,461)</u>
Indirect:			
Share of Department Administration	9,287	12,342	3,055
Share of Medical Administration	415	536	121
Share of Space Occupancy	2,845	2,677	(168)
Share of Clinic Clerical	30,213	34,153	3,940
Share of Lab Services	<u>(86,935)</u>	<u>(84,422)</u>	<u>2,513</u>
Total Indirect	<u>(44,175)</u>	<u>(34,714)</u>	<u>9,461</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.

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
KWSCP PINK COUNTY OUTREACH
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 10,000	\$ 10,000	\$ 0
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	4,800	609	(4,191)
Fringe Benefits	0	289	289
Travel	200	0	(200)
Other	5,000	0	(5,000)
Total Direct	<u>10,000</u>	<u>898</u>	<u>(9,102)</u>
Indirect:			
Share of Department Administration	0	375	375
Share of Medical Administration	0	16	16
Total Indirect	<u>0</u>	<u>391</u>	<u>391</u>
Total Expenditures	<u>10,000</u>	<u>1,289</u>	<u>(8,711)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 8,711</u>	<u>\$ 8,711</u>

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

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
CHAT
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Preventive Block Grant	\$ 13,550	\$ 13,549	\$ (1)
Local:			
Tax Appropriations	<u>4,037</u>	<u>0</u>	<u>(4,037)</u>
Total Revenues	<u>17,587</u>	<u>13,549</u>	<u>(4,038)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	7,027	4,640	(2,387)
Fringe Benefits	3,129	2,182	(947)
Travel	638	638	0
Office Administration	169	168	(1)
Other	<u>2,743</u>	<u>2,672</u>	<u>(71)</u>
Total Direct	<u>13,706</u>	<u>10,300</u>	<u>(3,406)</u>
Indirect:			
Share of Department Administration	3,035	2,871	(164)
Share of Medical Administration	136	124	(12)
Share of Space Occupancy	<u>710</u>	<u>667</u>	<u>(43)</u>
Total Indirect	<u>3,881</u>	<u>3,662</u>	<u>(219)</u>
Total Expenditures	<u>17,587</u>	<u>13,962</u>	<u>(3,625)</u>
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	0	(413)	(413)
Prior Year Carryover	<u>0</u>	<u>413</u>	<u>413</u>
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
PHEP EBOLA PREPAREDNESS
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 9,259	\$ 9,259	\$ 0
Total Revenues	<u>9,259</u>	<u>9,259</u>	<u>0</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	0	3,590	3,590
Fringe Benefits	0	1,685	1,685
Travel	0	393	393
Office Administration	0	450	450
Other	9,259	2,650	(6,609)
Total Direct	<u>9,259</u>	<u>8,768</u>	<u>(491)</u>
Indirect:			
Share of Department Administration	0	2,223	2,223
Share of Medical Administration	0	97	97
Total Indirect	<u>0</u>	<u>2,320</u>	<u>2,320</u>
Total Expenditures	<u>9,259</u>	<u>11,088</u>	<u>1,829</u>
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	0	(1,829)	(1,829)
Prior Year Carryover	0	1,829	1,829
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
ENVIRONMENTAL STRIKE TEAM
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 750	\$ 55	\$ (695)
Local:			
Tax Appropriations	<u>1,039</u>	<u>1,736</u>	<u>697</u>
Total Revenues	<u>1,789</u>	<u>1,791</u>	<u>2</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	794	789	(5)
Fringe Benefits	412	369	(43)
Travel	<u>100</u>	<u>61</u>	<u>(39)</u>
Total Direct	<u>1,306</u>	<u>1,219</u>	<u>(87)</u>
Indirect:			
Share of Department Administration	400	489	89
Share of Medical Administration	18	21	3
Share of Space Occupancy	<u>65</u>	<u>62</u>	<u>(3)</u>
Total Indirect	<u>483</u>	<u>572</u>	<u>89</u>
Total Expenditures	<u>1,789</u>	<u>1,791</u>	<u>2</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
ACCREDITATION
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Preventive Block Grant	\$ 24,593	\$ 24,543	\$ (50)
Total Revenues	<u>24,593</u>	<u>24,543</u>	<u>(50)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	11,393	5,951	(5,442)
Fringe Benefits	0	2,800	2,800
Travel	1,200	480	(720)
Office Administration	5,400	66	(5,334)
Other	6,600	7,227	627
Total Direct	<u>24,593</u>	<u>16,524</u>	<u>(8,069)</u>
Indirect:			
Share of Department Administration	0	3,684	3,684
Share of Medical Administration	0	160	160
Total Indirect	<u>0</u>	<u>3,844</u>	<u>3,844</u>
Total Expenditures	<u>24,593</u>	<u>20,368</u>	<u>(4,225)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 4,175</u>	<u>\$ 4,175</u>

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

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
HANDS GF SERVICES
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State:			
State Restricted	\$ 43,462	\$ 24,040	\$ (19,422)
Total Revenues	<u>43,462</u>	<u>24,040</u>	<u>(19,422)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	12,993	4,411	(8,582)
Personal Services and Part-Time	3,000	3,315	315
Fringe Benefits	11,174	2,376	(8,798)
Other	828	90	(738)
Total Direct	<u>27,995</u>	<u>10,192</u>	<u>(17,803)</u>
Indirect:			
Share of Department Administration	12,082	5,304	(6,778)
Share of Medical Administration	540	230	(310)
Share of Space Occupancy	2,845	2,677	(168)
Total Indirect	<u>15,467</u>	<u>8,211</u>	<u>(7,256)</u>
Total Expenditures	<u>43,462</u>	<u>18,403</u>	<u>(25,059)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 5,637</u>	<u>\$ 5,637</u>

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

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
HANDS GF START-UP
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State:			
State Restricted	\$ 3,000	\$ 2,510	\$ (490)
Local:			
Tax Appropriations	<u>0</u>	<u>589</u>	<u>589</u>
Total Revenues	<u>3,000</u>	<u>3,099</u>	<u>99</u>
Expenditures:			
Direct:			
Office Administration	0	115	115
Other	<u>3,000</u>	<u>2,984</u>	<u>(16)</u>
Total Direct	<u>3,000</u>	<u>3,099</u>	<u>99</u>
Total Expenditures	<u>3,000</u>	<u>3,099</u>	<u>99</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
PREP
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 5,365	\$ 5,365	\$ 0
Local:			
Tax Appropriations	<u>12,034</u>	<u>5,682</u>	<u>(6,352)</u>
Total Revenues	<u>17,399</u>	<u>11,047</u>	<u>(6,352)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	6,352	4,638	(1,714)
Fringe Benefits	3,298	2,182	(1,116)
Travel	500	78	(422)
Other	<u>2,705</u>	<u>22</u>	<u>(2,683)</u>
Total Direct	<u>12,855</u>	<u>6,920</u>	<u>(5,935)</u>
Indirect:			
Share of Department Administration	3,199	2,871	(328)
Share of Medical Administration	143	125	(18)
Share of Space Occupancy	<u>1,202</u>	<u>1,131</u>	<u>(71)</u>
Total Indirect	<u>4,544</u>	<u>4,127</u>	<u>(417)</u>
Total Expenditures	<u>17,399</u>	<u>11,047</u>	<u>(6,352)</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
HUMANA VITALITY
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
Tax Appropriations	\$ 388	\$ 3,500	\$ 3,112
Service Fees:			
Insurance	12,221	32,285	20,064
Other	<u>0</u>	<u>1,230</u>	<u>1,230</u>
Total Revenues	<u>12,609</u>	<u>37,015</u>	<u>24,406</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	5,882	12,435	6,553
Fringe Benefits	3,054	5,848	2,794
Independent Contracts	0	17,125	17,125
Travel	0	158	158
Medical Supplies	<u>0</u>	<u>280</u>	<u>280</u>
Total Direct	<u>8,936</u>	<u>35,846</u>	<u>26,910</u>
Indirect:			
Share of Department Administration	2,962	7,699	4,737
Share of Medical Administration	132	334	202
Share of Space Occupancy	<u>579</u>	<u>544</u>	<u>(35)</u>
Total Indirect	<u>3,673</u>	<u>8,577</u>	<u>4,904</u>
Total Expenditures	<u>12,609</u>	<u>44,423</u>	<u>31,814</u>
Excess (Deficiency) of Revenues			
Over Expenditures before Carryover Funds	0	(7,408)	(7,408)
Prior Year Carryover	0	7,408	7,408
Excess (Deficiency) of Revenues and			
Carryover Funds Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
ORAL HEALTH SPECIAL INITIATIVE
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State:			
State Restricted	\$ 10,000	\$ 10,000	\$ 0
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	4,397	1,930	(2,467)
Fringe Benefits	0	907	907
Office Administration	800	0	(800)
Other	4,403	1,824	(2,579)
Total Direct	<u>9,600</u>	<u>4,661</u>	<u>(4,939)</u>
Indirect:			
Share of Department Administration	400	1,194	794
Share of Medical Administration	0	52	52
Total Indirect	<u>400</u>	<u>1,246</u>	<u>846</u>
Total Expenditures	<u>10,000</u>	<u>5,907</u>	<u>(4,093)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 4,093</u>	<u>\$ 4,093</u>

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

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
TOBACCO PROGRAM FEDERAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 20,000	\$ 16,702	\$ (3,298)
Local:			
Tax Appropriations	<u>0</u>	<u>4,334</u>	<u>4,334</u>
Total Revenues	<u>20,000</u>	<u>21,036</u>	<u>1,036</u>
Expenditures:			
Direct:			
Other	<u>20,000</u>	<u>21,036</u>	<u>1,036</u>
Total Direct	<u>20,000</u>	<u>21,036</u>	<u>1,036</u>
Total Expenditures	<u>20,000</u>	<u>21,036</u>	<u>1,036</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
MCH COORDINATOR
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Title V	\$ 33,828	\$ 26,217	\$ (7,611)
Local:			
Tax Appropriations	<u>16,909</u>	<u>2,573</u>	<u>(14,336)</u>
Total Revenues	<u>50,737</u>	<u>28,790</u>	<u>(21,947)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	23,517	12,545	(10,972)
Fringe Benefits	12,210	5,897	(6,313)
Travel	200	42	(158)
Other	<u>100</u>	<u>0</u>	<u>(100)</u>
Total Direct	<u>36,027</u>	<u>18,484</u>	<u>(17,543)</u>
Indirect:			
Share of Department Administration	11,842	7,769	(4,073)
Share of Medical Administration	529	337	(192)
Share of Space Occupancy	<u>2,339</u>	<u>2,200</u>	<u>(139)</u>
Total Indirect	<u>14,710</u>	<u>10,306</u>	<u>(4,404)</u>
Total Expenditures	<u>50,737</u>	<u>28,790</u>	<u>(21,947)</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
KCCSP HB 265
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State:			
State Restricted	\$ 715	\$ 715	0
Local:			
Tax Appropriations	<u>0</u>	<u>381</u>	<u>381</u>
Total Revenues	<u>715</u>	<u>1,096</u>	<u>381</u>
Expenditures:			
Direct:			
Office Administration	93	165	72
Medical Supplies	<u>622</u>	<u>931</u>	<u>309</u>
Total Direct	<u>715</u>	<u>1,096</u>	<u>381</u>
Total Expenditures	<u>715</u>	<u>1,096</u>	<u>381</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.

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
CHILD FATALITY PREVENTION
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Title V	\$ 800	\$ 800	\$ 0
Local:			
Tax Appropriations	<u>1,110</u>	<u>253</u>	<u>(857)</u>
Total Revenues	<u>1,910</u>	<u>1,053</u>	<u>(857)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	891	457	(434)
Fringe Benefits	<u>463</u>	<u>216</u>	<u>(247)</u>
Total Direct	<u>1,354</u>	<u>673</u>	<u>(681)</u>
Indirect:			
Share of Department Administration	449	286	(163)
Share of Medical Administration	20	12	(8)
Share of Space Occupancy	<u>87</u>	<u>82</u>	<u>(5)</u>
Total Indirect	<u>556</u>	<u>380</u>	<u>(176)</u>
Total Expenditures	<u>1,910</u>	<u>1,053</u>	<u>(857)</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
PEDIATRIC/ADOLESCENT
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 5,274	\$ 5,274	\$ 0
State:			
Public Health Block Grant	10,800	10,800	0
Local:			
Tax Appropriations	229,908	193,128	(36,780)
Donations	0	49,669	49,669
Service Fees:			
Title XVIII	0	89	89
Title XIX	140,178	98,220	(41,958)
Self Pay Co-insurance & deductible	140	97	(43)
Self Pay Other	5,000	7,141	2,141
Insurance	5,000	6,947	1,947
Other	500	5,267	4,767
Interest	0	163	163
Total Revenues	<u>396,800</u>	<u>376,795</u>	<u>(20,005)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	0	514	514
Fringe Benefits	0	241	241
Independent Contracts	300	0	(300)
Travel	1,000	721	(279)
Total Direct	<u>1,300</u>	<u>1,476</u>	<u>176</u>
Indirect:			
Share of Department Administration	0	318	318
Share of Medical Administration	0	14	14
Share of Preventive Medical	0	350,448	350,448
Share of Preventive Counseling	0	152	152
Share of Problem Medical	388,912	19,729	(369,183)
Share of Lab Services	6,589	4,658	(1,931)
Total Indirect	<u>395,501</u>	<u>375,319</u>	<u>(20,182)</u>
Total Expenditures	<u>396,801</u>	<u>376,795</u>	<u>(20,006)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1)</u>	<u>\$ 0</u>	<u>\$ 1</u>

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

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
FAMILY PLANNING
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Title X	\$ 42,704	\$ 18,330	\$ (24,374)
State:			
State Restricted	375	162	(213)
Local:			
Tax Appropriations	65,070	61,231	(3,839)
Donations	0	1	1
Service Fees:			
Title XVIII	700	0	(700)
Title XIX	37,993	33,488	(4,505)
Self Pay Co-insurance & deductible	1,200	1,102	(98)
Self Pay Other	4,500	3,490	(1,010)
Insurance	16,000	13,136	(2,864)
Total Revenues	<u>168,542</u>	<u>130,940</u>	<u>(37,602)</u>
Expenditures:			
Direct:			
Independent Contracts	521	0	(521)
Medical Supplies	16,450	12,551	(3,899)
Other	75	0	(75)
Total Direct	<u>17,046</u>	<u>12,551</u>	<u>(4,495)</u>
Indirect:			
Share of Preventive Medical	0	50,349	50,349
Share of Problem Medical	128,716	50,792	(77,924)
Share of Lab Services	22,780	17,248	(5,532)
Total Indirect	<u>151,496</u>	<u>118,389</u>	<u>(33,107)</u>
Total Expenditures	<u>168,542</u>	<u>130,940</u>	<u>(37,602)</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
MATERNITY SERVICES & ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
Tax Appropriations	\$ 3,860	\$ 1,930	\$ (1,930)
Service Fees:			
Title XIX	0	327	327
Self Pay Co-insurance & deductible	0	4	4
Self Pay Other	0	38	38
Insurance	0	21	21
	<u>3,860</u>	<u>2,320</u>	<u>(1,540)</u>
Total Revenues	<u>3,860</u>	<u>2,320</u>	<u>(1,540)</u>
Expenditures:			
Direct:			
Independent Contracts	3,860	578	(3,282)
Total Direct	<u>3,860</u>	<u>578</u>	<u>(3,282)</u>
Indirect:			
Share of Problem Medical	0	1,574	1,574
Share of Lab Services	0	168	168
Total Indirect	<u>0</u>	<u>1,742</u>	<u>1,742</u>
	<u>3,860</u>	<u>2,320</u>	<u>(1,540)</u>
Total Expenditures	<u>3,860</u>	<u>2,320</u>	<u>(1,540)</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
WIC
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 141,451	\$ 141,451	\$ 0
Local:			
Tax Appropriations	<u>71,704</u>	<u>87,322</u>	<u>15,618</u>
Total Revenues	<u>213,155</u>	<u>228,773</u>	<u>15,618</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	9,594	11,500	1,906
Fringe Benefits	4,981	5,406	425
Travel	1,000	3,391	2,391
Office Administration	350	776	426
Other	<u>3,200</u>	<u>14,919</u>	<u>11,719</u>
Total Direct	<u>19,125</u>	<u>35,992</u>	<u>16,867</u>
Indirect:			
Share of Department Administration	4,831	7,121	2,290
Share of Medical Administration	216	309	93
Share of Space Occupancy	1,520	1,431	(89)
Share of Problem Medical	168,223	108,122	(60,101)
Share of Problem Counseling	0	54,308	54,308
Share of Breastfeeding Counseling	0	180	180
Share of Lab Services	<u>19,240</u>	<u>21,310</u>	<u>2,070</u>
Total Indirect	<u>194,030</u>	<u>192,781</u>	<u>(1,249)</u>
Total Expenditures	<u>213,155</u>	<u>228,773</u>	<u>15,618</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
MCH NUTRITION & GROUP ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Title V	\$ 7,517	\$ 7,517	\$ 0
Local:			
Tax Appropriations	589	21,260	20,671
Service Fees:			
Title XVIII	2,370	1,864	(506)
Title XIX	12,554	6,942	(5,612)
Self Pay Co-insurance & deductible	0	8	8
Self Pay Other	500	805	305
Insurance	500	196	(304)
Other	1,250	3,841	2,591
Total Revenues	<u>25,280</u>	<u>42,433</u>	<u>17,153</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	3,967	6,960	2,993
Fringe Benefits	2,060	3,273	1,213
Travel	0	11	11
Office Administration	0	17	17
Other	2,000	850	(1,150)
Total Direct	<u>8,027</u>	<u>11,111</u>	<u>3,084</u>
Indirect:			
Share of Department Administration	1,998	4,307	2,309
Share of Medical Administration	89	187	98
Share of Space Occupancy	456	429	(27)
Share of Preventive Counseling	0	26,380	26,380
Share of Problem Medical	14,710	0	(14,710)
Share of Lab Services	0	19	19
Total Indirect	<u>17,253</u>	<u>31,322</u>	<u>14,069</u>
Total Expenditures	<u>25,280</u>	<u>42,433</u>	<u>17,153</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.

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
TUBERCULOSIS
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 50	\$ 50	\$ 0
Local:			
Tax Appropriations	43,401	44,063	662
Service Fees:			
Title XVIII	0	39	39
Title XIX	7,118	7,865	747
Self Pay Other	2,200	1,926	(274)
Insurance	500	67	(433)
Other	1,000	391	(609)
Total Revenues	<u>54,269</u>	<u>54,401</u>	<u>132</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	0	702	702
Fringe Benefits	0	329	329
Travel	0	309	309
Medical Supplies	1,000	1,766	766
Total Direct	<u>1,000</u>	<u>3,106</u>	<u>2,106</u>
Indirect:			
Share of Department Administration	0	432	432
Share of Medical Administration	0	19	19
Share of Preventive Medical	0	1,250	1,250
Share of Problem Medical	40,720	38,416	(2,304)
Share of Lab Services	12,549	11,178	(1,371)
Total Indirect	<u>53,269</u>	<u>51,295</u>	<u>(1,974)</u>
Total Expenditures	<u>54,269</u>	<u>54,401</u>	<u>132</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.

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
SEXUALLY TRANSMITTED DISEASES
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
Tax Appropriations	\$ 29,349	\$ 30,887	\$ 1,538
Service Fees:			
Title XVIII	90	169	79
Title XIX	6,404	6,235	(169)
Self Pay Co-insurance & deductible	0	154	154
Self Pay Other	1,100	1,065	(35)
Insurance	1,000	2,201	1,201
Total Revenues	<u>37,943</u>	<u>40,711</u>	<u>2,768</u>
Expenditures:			
Indirect:			
Share of Preventive Medical	0	124	124
Share of Preventive Counseling	0	211	211
Share of Problem Medical	27,992	24,242	(3,750)
Share of Lab Services	9,951	16,134	6,183
Total Indirect	<u>37,943</u>	<u>40,711</u>	<u>2,768</u>
Total Expenditures	<u>37,943</u>	<u>40,711</u>	<u>2,768</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
DIABETES
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State:			
State Restricted	\$ 11,678	\$ 11,678	\$ 0
Local:			
Tax Appropriations	2,504	4,668	2,164
Service Fees:			
Title XVIII	0	344	344
Title XIX	0	507	507
Self Pay Other	0	30	30
Insurance	0	356	356
Total Revenues	<u>14,182</u>	<u>17,583</u>	<u>3,401</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	4,944	5,531	587
Fringe Benefits	1,876	2,599	723
Travel	500	149	(351)
Office Administration	0	3	3
Other	4,700	1,468	(3,232)
Total Direct	<u>12,020</u>	<u>9,750</u>	<u>(2,270)</u>
Indirect:			
Share of Department Administration	1,820	3,424	1,604
Share of Medical Administration	81	149	68
Share of Space Occupancy	261	347	86
Share of Preventive Counseling	0	3,328	3,328
Share of Problem Medical	0	420	420
Share of Lab Services	0	165	165
Total Indirect	<u>2,162</u>	<u>7,833</u>	<u>5,671</u>
Total Expenditures	<u>14,182</u>	<u>17,583</u>	<u>3,401</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
ADULT VISITS & FOLLOW-UP
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
Tax Appropriations	\$ 125,263	\$ 20,171	\$ (105,092)
Service Fees:			
Title XVIII	7,400	1,410	(5,990)
Title XIX	14,753	5,623	(9,130)
Self Pay Co-insurance & deductible	2,200	217	(1,983)
Self Pay Other	15,500	14,323	(1,177)
Insurance	8,000	2,373	(5,627)
Other	6,000	13,995	7,995
Total Revenues	<u>179,116</u>	<u>58,112</u>	<u>(121,004)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	3,244	1,081	(2,163)
Fringe Benefits	1,684	506	(1,178)
Travel	0	200	200
Medical Supplies	0	1,739	1,739
Total Direct	<u>4,928</u>	<u>3,526</u>	<u>(1,402)</u>
Indirect:			
Share of Department Administration	1,633	667	(966)
Share of Medical Administration	73	29	(44)
Share of Space Occupancy	348	327	(21)
Share of Preventive Medical	0	34,961	34,961
Share of Preventive Counseling	0	927	927
Share of Problem Medical	168,513	15,144	(153,369)
Share of Lab Services	3,620	2,531	(1,089)
Total Indirect	<u>174,187</u>	<u>54,586</u>	<u>(119,601)</u>
Total Expenditures	<u>179,115</u>	<u>58,112</u>	<u>(121,003)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ (1)</u>

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

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
BREAST & CERVICAL CANCER
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 15,918	\$ 5,918	\$ (10,000)
Local:			
Tax Appropriations	52,908	38,099	(14,809)
Service Fees:			
Title XVIII	3,200	3,021	(179)
Title XIX	10,087	9,011	(1,076)
Self Pay Co-insurance & deductible	500	682	182
Self Pay Other	2,000	2,197	197
Insurance	7,000	12,344	5,344
Total Revenues	<u>91,613</u>	<u>71,272</u>	<u>(20,341)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	12,675	2,147	(10,528)
Fringe Benefits	843	1,010	167
Independent Contracts	12,685	2,337	(10,348)
Travel	350	418	68
Other	2,000	2,099	99
Total Direct	<u>28,553</u>	<u>8,011</u>	<u>(20,542)</u>
Indirect:			
Share of Department Administration	818	1,328	510
Share of Medical Administration	37	58	21
Share of Space Occupancy	203	191	(12)
Share of Preventive Medical	0	41,475	41,475
Share of Problem Medical	49,797	9,280	(40,517)
Share of Lab Services	12,206	10,929	(1,277)
Total Indirect	<u>63,061</u>	<u>63,261</u>	<u>200</u>
Total Expenditures	<u>91,614</u>	<u>71,272</u>	<u>(20,342)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1)</u>	<u>\$ 0</u>	<u>\$ 1</u>

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

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
HEALTHY COMMUNITIES
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 1,000	\$ 855	\$ (145)
Local:			
Tax Appropriations	<u>0</u>	<u>155</u>	<u>155</u>
Total Revenues	<u>1,000</u>	<u>1,010</u>	<u>10</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	500	273	(227)
Fringe Benefits	0	129	129
Travel	0	4	4
Other	500	425	(75)
Total Direct	<u>1,000</u>	<u>831</u>	<u>(169)</u>
Indirect:			
Share of Department Administration	0	172	172
Share of Medical Administration	0	7	7
Total Indirect	<u>0</u>	<u>179</u>	<u>179</u>
Total Expenditures	<u>1,000</u>	<u>1,010</u>	<u>10</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.

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
COMMUNITY PLAN
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
Tax Appropriations	\$ 41,779	\$ 7,366	\$ (34,413)
Total Revenues	<u>41,779</u>	<u>7,366</u>	<u>(34,413)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	17,350	1,425	(15,925)
Fringe Benefits	9,008	673	(8,335)
Travel	500	7	(493)
Other	2,500	1,241	(1,259)
Total Direct	<u>29,358</u>	<u>3,346</u>	<u>(26,012)</u>
Indirect:			
Share of Department Administration	8,736	883	(7,853)
Share of Medical Administration	391	38	(353)
Share of Space Occupancy	3,294	3,099	(195)
Total Indirect	<u>12,421</u>	<u>4,020</u>	<u>(8,401)</u>
Total Expenditures	<u>41,779</u>	<u>7,366</u>	<u>(34,413)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
BIOTERRORISM FOCUS AREA A
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 30,972	\$ 30,972	\$ 0
Local:			
Tax Appropriations	26,295	8,507	(17,788)
Service Fees:			
Other	<u>0</u>	<u>25</u>	<u>25</u>
Total Revenues	<u>57,267</u>	<u>39,504</u>	<u>(17,763)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	22,601	14,047	(8,554)
Fringe Benefits	11,734	6,602	(5,132)
Travel	1,000	366	(634)
Office Administration	0	79	79
Automotive	0	10	10
Other	1,500	1,291	(209)
Total Direct	<u>36,835</u>	<u>22,395</u>	<u>(14,440)</u>
Indirect:			
Share of Department Administration	11,381	8,696	(2,685)
Share of Medical Administration	509	377	(132)
Share of Space Occupancy	8,543	8,036	(507)
Total Indirect	<u>20,433</u>	<u>17,109</u>	<u>(3,324)</u>
Total Expenditures	<u>57,268</u>	<u>39,504</u>	<u>(17,764)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (1)</u>	<u>\$ 0</u>	<u>\$ 1</u>

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

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
BIOTERRORISM FOCUS AREA E
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 2,793	\$ 1,152	\$ (1,641)
Local:			
Tax Appropriations	<u>517</u>	<u>2,993</u>	<u>2,476</u>
Total Revenues	<u>3,310</u>	<u>4,145</u>	<u>835</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	1,205	1,879	674
Fringe Benefits	626	883	257
Travel	300	35	(265)
Other	<u>400</u>	<u>0</u>	<u>(400)</u>
Total Direct	<u>2,531</u>	<u>2,797</u>	<u>266</u>
Indirect:			
Share of Department Administration	607	1,162	555
Share of Medical Administration	27	51	24
Share of Space Occupancy	<u>145</u>	<u>135</u>	<u>(10)</u>
Total Indirect	<u>779</u>	<u>1,348</u>	<u>569</u>
Total Expenditures	<u>3,310</u>	<u>4,145</u>	<u>835</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
CENTER FOR SAFETY GRANT
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Direct Grant	\$ 29,620	\$ 36,348	\$ 6,728
Local:			
Tax Appropriations	18,541	27,232	8,691
Donations	<u>0</u>	<u>25</u>	<u>25</u>
Total Revenues	<u>48,161</u>	<u>63,605</u>	<u>15,444</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	27,700	21,382	(6,318)
Fringe Benefits	0	10,052	10,052
Travel	1,200	1,781	581
Space Occupancy	720	660	(60)
Office Administration	0	7	7
Other	<u>0</u>	<u>12,062</u>	<u>12,062</u>
Total Direct	<u>29,620</u>	<u>45,944</u>	<u>16,324</u>
Indirect:			
Share of Department Administration	13,950	13,238	(712)
Share of Medical Administration	500	575	75
Share of Space Occupancy	<u>4,091</u>	<u>3,848</u>	<u>(243)</u>
Total Indirect	<u>18,541</u>	<u>17,661</u>	<u>(880)</u>
Total Expenditures	<u>48,161</u>	<u>63,605</u>	<u>15,444</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
KY ASAP
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
Tax Appropriations	\$ 10,231	\$ 9,436	\$ (795)
Service Fees:			
Other	<u>15,500</u>	<u>15,500</u>	<u>0</u>
Total Revenues	<u>25,731</u>	<u>24,936</u>	<u>(795)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	14,409	9,180	(5,229)
Fringe Benefits	2,393	4,316	1,923
Travel	1,400	836	(564)
Other	<u>4,300</u>	<u>3,917</u>	<u>(383)</u>
Total Direct	<u>22,502</u>	<u>18,249</u>	<u>(4,253)</u>
Indirect:			
Share of Department Administration	2,321	5,685	3,364
Share of Medical Administration	104	247	143
Share of Space Occupancy	<u>804</u>	<u>755</u>	<u>(49)</u>
Total Indirect	<u>3,229</u>	<u>6,687</u>	<u>3,458</u>
Total Expenditures	<u>25,731</u>	<u>24,936</u>	<u>(795)</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
TOBACCO
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State:			
State Restricted	\$ 13,898	\$ 13,899	\$ 1
Local:			
Tax Appropriations	<u>10,109</u>	<u>9,617</u>	<u>(492)</u>
Total Revenues	<u>24,007</u>	<u>23,516</u>	<u>(491)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	12,643	9,464	(3,179)
Fringe Benefits	4,089	4,453	364
Travel	50	83	33
Office Administration	0	37	37
Other	<u>1,700</u>	<u>2,060</u>	<u>360</u>
Total Direct	<u>18,482</u>	<u>16,097</u>	<u>(2,385)</u>
Indirect:			
Share of Department Administration	3,965	5,863	1,898
Share of Medical Administration	177	254	77
Share of Space Occupancy	<u>1,383</u>	<u>1,302</u>	<u>(81)</u>
Total Indirect	<u>5,525</u>	<u>7,419</u>	<u>1,894</u>
Total Expenditures	<u>24,007</u>	<u>23,516</u>	<u>(491)</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
ABSTINENCE
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 25,754	\$ 23,290	\$ (2,464)
Local:			
Tax Appropriations	<u>11,634</u>	<u>3,768</u>	<u>(7,866)</u>
Total Revenues	<u>37,388</u>	<u>27,058</u>	<u>(10,330)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	13,215	4,942	(8,273)
Fringe Benefits	1,436	2,326	890
Travel	6,000	1,661	(4,339)
Other	<u>13,804</u>	<u>14,485</u>	<u>681</u>
Total Direct	<u>34,455</u>	<u>23,414</u>	<u>(11,041)</u>
Indirect:			
Share of Department Administration	2,393	3,062	669
Share of Medical Administration	62	133	71
Share of Space Occupancy	<u>478</u>	<u>449</u>	<u>(29)</u>
Total Indirect	<u>2,933</u>	<u>3,644</u>	<u>711</u>
Total Expenditures	<u>37,388</u>	<u>27,058</u>	<u>(10,330)</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.

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
IMMUNIZATION FIELD REPRESENTATIVE
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 118,565	\$ 118,566	\$ 1
Local:			
Tax Appropriations	<u>2,820</u>	<u>13,750</u>	<u>10,930</u>
Total Revenues	<u>121,385</u>	<u>132,316</u>	<u>10,931</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	48,797	51,317	2,520
Fringe Benefits	23,831	24,125	294
Travel	1,000	12,581	11,581
Office Administration	600	784	184
Other	<u>12,665</u>	<u>624</u>	<u>(12,041)</u>
Total Direct	<u>86,893</u>	<u>89,431</u>	<u>2,538</u>
Indirect:			
Share of Department Administration	23,112	31,773	8,661
Share of Medical Administration	1,033	1,379	346
Share of Space Occupancy	<u>10,346</u>	<u>9,733</u>	<u>(613)</u>
Total Indirect	<u>34,491</u>	<u>42,885</u>	<u>8,394</u>
Total Expenditures	<u>121,384</u>	<u>132,316</u>	<u>10,932</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ (1)</u>

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

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
HIV COUNSELING AND TESTING
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State:			
State Restricted	<u>\$ 760</u>	<u>\$ 760</u>	<u>\$ 0</u>
Total Revenues	<u>760</u>	<u>760</u>	<u>0</u>
Expenditures:			
Direct:			
Medical Supplies	<u>760</u>	<u>0</u>	<u>(760)</u>
Total Direct	<u>760</u>	<u>0</u>	<u>(760)</u>
Total Expenditures	<u>760</u>	<u>0</u>	<u>(760)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 760</u>	<u>\$ 760</u>

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

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
DENTAL FIELD STAFF
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State:			
State Restricted	\$ 65,416	\$ 65,416	\$ 0
Local:			
Tax Appropriations	<u>15,027</u>	<u>31,018</u>	<u>15,991</u>
Total Revenues	<u>80,443</u>	<u>96,434</u>	<u>15,991</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	38,806	45,244	6,438
Fringe Benefits	20,148	21,269	1,121
Travel	200	246	46
Automotive	700	372	(328)
Other	175	75	(100)
Total Direct	<u>60,029</u>	<u>67,206</u>	<u>7,177</u>
Indirect:			
Share of Department Administration	19,540	28,013	8,473
Share of Medical Administration	874	1,215	341
Total Indirect	<u>20,414</u>	<u>29,228</u>	<u>8,814</u>
Total Expenditures	<u>80,443</u>	<u>96,434</u>	<u>15,991</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
HANDS
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
State:			
State Restricted	\$ 14,549	\$ 9,490	\$ (5,059)
Local:			
Tax Appropriations	0	53,031	53,031
Service Fees:			
Title XIX	<u>105,241</u>	<u>92,073</u>	<u>(13,168)</u>
Total Revenues	<u>119,790</u>	<u>154,594</u>	<u>34,804</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	54,375	54,467	92
Personal Services and Part-Time	8,850	14,819	5,969
Fringe Benefits	18,313	26,970	8,657
Travel	1,000	931	(69)
Office Administration	480	654	174
Automotive	2,000	1,656	(344)
Other	3,967	13	(3,954)
Total Direct	<u>88,985</u>	<u>99,510</u>	<u>10,525</u>
Indirect:			
Share of Department Administration	21,433	45,208	23,775
Share of Medical Administration	958	1,962	1,004
Share of Space Occupancy	8,413	7,914	(499)
Total Indirect	<u>30,804</u>	<u>55,084</u>	<u>24,280</u>
Total Expenditures	<u>119,789</u>	<u>154,594</u>	<u>34,805</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ (1)</u>

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

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
WIC FIELD MONITOR
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 200,000	\$ 160,829	\$ (39,171)
Local:			
Tax Appropriations	<u>0</u>	<u>38,350</u>	<u>38,350</u>
Total Revenues	<u>200,000</u>	<u>199,179</u>	<u>(821)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	70,224	68,588	(1,636)
Fringe Benefits	36,460	32,243	(4,217)
Travel	1,000	2,284	1,284
Office Administration	40,979	35,324	(5,655)
Automotive	5,900	5,319	(581)
Other	1,284	4,331	3,047
Total Direct	<u>155,847</u>	<u>148,089</u>	<u>(7,758)</u>
Indirect:			
Share of Department Administration	35,361	42,464	7,103
Share of Medical Administration	1,581	1,843	262
Share of Space Occupancy	7,211	6,783	(428)
Total Indirect	<u>44,153</u>	<u>51,090</u>	<u>6,937</u>
Total Expenditures	<u>200,000</u>	<u>199,179</u>	<u>(821)</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
PHYSICAL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
Tax Appropriations	\$ 41,409	\$ 26,868	\$ (14,541)
Service Fees:			
Other	<u>0</u>	<u>285</u>	<u>285</u>
Total Revenues	<u>41,409</u>	<u>27,153</u>	<u>(14,256)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	17,640	10,649	(6,991)
Fringe Benefits	9,159	5,006	(4,153)
Travel	0	124	124
Other	<u>3,100</u>	<u>2,397</u>	<u>(703)</u>
Total Direct	<u>29,899</u>	<u>18,176</u>	<u>(11,723)</u>
Indirect:			
Share of Department Administration	8,883	6,594	(2,289)
Share of Medical Administration	397	286	(111)
Share of Space Occupancy	<u>2,230</u>	<u>2,097</u>	<u>(133)</u>
Total Indirect	<u>11,510</u>	<u>8,977</u>	<u>(2,533)</u>
Total Expenditures	<u>41,409</u>	<u>27,153</u>	<u>(14,256)</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.

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
SUPPLEMENTAL SCHOOL HEALTH
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
Tax Appropriations	\$ 342,461	\$ 244,912	\$ (97,549)
Service Fees:			
School Board Contract	80,000	80,000	0
Title XIX	45,480	89,528	44,048
	<u>467,941</u>	<u>414,440</u>	<u>(53,501)</u>
Total Revenues			
Expenditures:			
Direct:			
Salaries and Leave Pay	217,437	215,134	(2,303)
Fringe Benefits	112,893	101,128	(11,765)
Travel	3,500	1,809	(1,691)
Office Administration	3,200	3,574	374
Medical Supplies	1,850	1,249	(601)
Other	500	1,438	938
Total Direct	<u>339,380</u>	<u>324,332</u>	<u>(15,048)</u>
Indirect:			
Share of Department Administration	109,489	133,198	23,709
Share of Medical Administration	4,896	5,780	884
Share of Space Occupancy	14,176	13,335	(841)
Total Indirect	<u>128,561</u>	<u>152,313</u>	<u>23,752</u>
Total Expenditures	<u>467,941</u>	<u>476,645</u>	<u>8,704</u>
Excess (Deficiency) of Revenues			
Over Expenditures before Carryover Funds	0	(62,205)	(62,205)
Prior Year Carryover	0	62,205	62,205
Excess (Deficiency) of Revenues and			
Carryover Funds Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
IMMUNIZATION SPECIAL PROJECT
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Department for Health Services	\$ 156,069	\$ 151,205	\$ (4,864)
Total Revenues	<u>156,069</u>	<u>151,205</u>	<u>(4,864)</u>
Expenditures:			
Direct:			
Travel	50,000	29,016	(20,984)
Office Administration	10,000	5,188	(4,812)
Other	96,069	157,089	61,020
Total Direct	<u>156,069</u>	<u>191,293</u>	<u>35,224</u>
Total Expenditures	<u>156,069</u>	<u>191,293</u>	<u>35,224</u>
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	0	(40,088)	(40,088)
Prior Year Carryover	0	40,088	40,088
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
EPSDT VERBAL NOTIFICATION
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
Tax Appropriations	\$ 4,198	\$ 0	\$ (4,198)
Service Fees:			
Title XIX	<u>2,707</u>	<u>967</u>	<u>(1,740)</u>
Total Revenues	<u>6,905</u>	<u>967</u>	<u>(5,938)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	3,008	1,719	(1,289)
Fringe Benefits	<u>1,562</u>	<u>810</u>	<u>(752)</u>
Total Direct	<u>4,570</u>	<u>2,529</u>	<u>(2,041)</u>
Indirect:			
Share of Department Administration	1,515	1,067	(448)
Share of Medical Administration	68	46	(22)
Share of Space Occupancy	<u>753</u>	<u>709</u>	<u>(44)</u>
Total Indirect	<u>2,336</u>	<u>1,822</u>	<u>(514)</u>
Total Expenditures	<u>6,906</u>	<u>4,351</u>	<u>(2,555)</u>
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(1)	(3,384)	(3,383)
Prior Year Carryover	0	3,384	3,384
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	<u>\$ (1)</u>	<u>\$ 0</u>	<u>\$ 1</u>

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

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
CORE PUBLIC HEALTH
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
Tax Appropriations	\$ 564	\$ 0	\$ (564)
Service Fees:			
Other	<u>0</u>	<u>90</u>	<u>90</u>
Total Revenues	<u>564</u>	<u>90</u>	<u>(474)</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	265	233	(32)
Fringe Benefits	<u>138</u>	<u>112</u>	<u>(26)</u>
Total Direct	<u>403</u>	<u>345</u>	<u>(58)</u>
Indirect:			
Share of Department Administration	133	146	13
Share of Medical Administration	6	6	0
Share of Space Occupancy	<u>22</u>	<u>24</u>	<u>2</u>
Total Indirect	<u>161</u>	<u>176</u>	<u>15</u>
Total Expenditures	<u>564</u>	<u>521</u>	<u>(43)</u>
Excess (Deficiency) of Revenues			
Over Expenditures before Carryover Funds	0	(431)	(431)
Prior Year Carryover	<u>0</u>	<u>431</u>	<u>431</u>
Excess (Deficiency) of Revenues and			
Carryover Funds Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
MEDICAID MATCH
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Local:			
Tax Appropriations	\$ 1,263	\$ 0	\$ (1,263)
Total Revenues	<u>1,263</u>	<u>0</u>	<u>(1,263)</u>
Expenditures:			
Direct:			
Other	74,861	35,243	(39,618)
Total Direct	<u>74,861</u>	<u>35,243</u>	<u>(39,618)</u>
Total Expenditures	<u>74,861</u>	<u>35,243</u>	<u>(39,618)</u>
Excess (Deficiency) of Revenues			
Over Expenditures before Carryover Funds	(73,598)	(35,243)	38,355
Prior Year Carryover	73,598	35,243	(38,355)
Excess (Deficiency) of Revenues and			
Carryover Funds Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
MINOR RESTRICTED RECEIPTS
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Service Fees:			
Other	\$ 0	\$ 84	\$ 84
Total Revenues	0	84	84
Expenditures:			
Direct:			
Other	1,500	1,646	146
Total Direct	1,500	1,646	146
Total Expenditures	1,500	1,646	146
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	(1,500)	(1,562)	(62)
Prior Year Carryover	1,500	1,562	62
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
CAPITAL PROJECTS
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Service Fees:			
Other	<u>\$ 0</u>	<u>\$ 9,439</u>	<u>\$ 9,439</u>
Total Revenues	<u> 0</u>	<u> 9,439</u>	<u> 9,439</u>
Expenditures:			
Direct:			
Capital Expenditures	<u> 50,000</u>	<u> 200,839</u>	<u> 150,839</u>
Total Direct	<u> 50,000</u>	<u> 200,839</u>	<u> 150,839</u>
Total Expenditures	<u> 50,000</u>	<u> 200,839</u>	<u> 150,839</u>
Excess (Deficiency) of Revenues Over Expenditures before Carryover Funds	<u> (50,000)</u>	<u> (191,400)</u>	<u> (141,400)</u>
Prior Year Carryover	<u> 50,000</u>	<u> 191,400</u>	<u> 141,400</u>
Excess (Deficiency) of Revenues and Carryover Funds Over Expenditures	<u><u> \$ 0</u></u>	<u><u> \$ 0</u></u>	<u><u> \$ 0</u></u>

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

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
ALLOCABLE LEAVE TIME AND FRINGES
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Federal:			
Title X	\$ 0	\$ 1,689	\$ 1,689
Department for Health Services	0	47,690	47,690
State:			
State Restricted	0	1,730	1,730
Restricted LHD KERS	245,536	245,537	1
Total Revenues	<u>245,536</u>	<u>296,646</u>	<u>51,110</u>
Expenditures:			
Direct:			
Salaries and Leave Pay	0	304,955	304,955
Fringe Benefits	245,536	1,051,534	805,998
Total Direct	<u>245,536</u>	<u>1,356,489</u>	<u>1,110,953</u>
Indirect:			
Distributed Departmental Administration	0	(39,018)	(39,018)
Distributed Environmental Administration	0	(84,970)	(84,970)
Distributed Medical Administration	0	(95,347)	(95,347)
Distributed Fringe Benefits	0	(805,998)	(805,998)
Distributed Clinic Clerical Administration	0	(85,620)	(85,620)
Total Indirect	<u>0</u>	<u>(1,110,953)</u>	<u>(1,110,953)</u>
Total Expenditures	<u>245,536</u>	<u>245,536</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 51,110</u>	<u>\$ 51,110</u>

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

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
GENERAL SPACE ADMINISTRATION
FOR THE YEAR ENDED JUNE 30, 2016**

	<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	17,761	21,369	3,608
Personal Services and Part-Time	19,136	2,720	(16,416)
Fringe Benefits	10,968	12,830	1,862
Travel	100	129	29
Space Occupancy	130,120	130,479	359
Total Direct	<u>178,085</u>	<u>167,527</u>	<u>(10,558)</u>
Indirect:			
Distributed Space Occupancy	<u>(178,085)</u>	<u>(167,527)</u>	<u>10,558</u>
Total Indirect	<u>(178,085)</u>	<u>(167,527)</u>	<u>10,558</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.

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
GENERAL DEPARTMENTAL ADMINISTRATION
FOR THE YEAR ENDED JUNE 30, 2016**

	<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	236,557	271,103	34,546
Personal Services and Part-Time	0	482	482
Fringe Benefits	122,820	159,601	36,781
Independent Contracts	0	2,149	2,149
Travel	12,000	2,587	(9,413)
Office Administration	80,500	93,805	13,305
Automotive	25,000	23,721	(1,279)
Other	81,000	81,764	764
Total Direct	<u>557,877</u>	<u>635,212</u>	<u>77,335</u>
Indirect:			
Distributed Departmental Administration	<u>(557,877)</u>	<u>(635,212)</u>	<u>(77,335)</u>
Total Indirect	<u>(557,877)</u>	<u>(635,212)</u>	<u>(77,335)</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.

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
GENERAL CLINIC ADMINISTRATION
FOR THE YEAR ENDED JUNE 30, 2016**

	Budget	Actual	Actual Over (Under) Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	271,473	246,669	(24,804)
Personal Services and Part-Time	270	889	619
Fringe Benefits	140,973	117,095	(23,878)
Travel	500	1,017	517
Office Administration	12,550	7,032	(5,518)
Other	2,200	2,446	246
Total Direct	427,966	375,148	(52,818)
Indirect:			
Distributed Clinic Clerical Administration	(427,966)	(375,148)	52,818
Total Indirect	(427,966)	(375,148)	52,818
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.

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
GENERAL MEDICAL ADMINISTRATION
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	12,665	13,887	1,222
Personal Services and Part-Time	150	60	(90)
Fringe Benefits	6,590	8,181	1,591
Travel	0	228	228
Office Administration	100	0	(100)
Total Direct	<u>19,505</u>	<u>22,356</u>	<u>2,851</u>
Indirect:			
Distributed Medical Administration	<u>(19,505)</u>	<u>(22,356)</u>	<u>(2,851)</u>
Total Indirect	<u>(19,505)</u>	<u>(22,356)</u>	<u>(2,851)</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.

**MARSHALL COUNTY HEALTH DEPARTMENT
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - REGULATORY BASIS
GENERAL ENVIRONMENTAL ADMINISTRATION
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Direct:			
Salaries and Leave Pay	103,688	74,674	(29,014)
Fringe Benefits	53,834	43,920	(9,914)
Travel	2,000	1,077	(923)
Office Administration	8,100	7,289	(811)
Automotive	10,500	4,925	(5,575)
Other	4,200	1,418	(2,782)
Total Direct	<u>182,322</u>	<u>133,303</u>	<u>(49,019)</u>
Indirect:			
Distributed Environmental Administration	<u>(182,322)</u>	<u>(133,303)</u>	<u>49,019</u>
Total Indirect	<u>(182,322)</u>	<u>(133,303)</u>	<u>49,019</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.

MARSHALL COUNTY HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor Number	Program or Award Amount	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	01120014 & 15	\$ 42,145	\$ 34,534	\$ 34,534
Family Planning Services	93.217	011500OL15 & 16	44,393	20,019	20,019
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	010600OL16	50	50	50
Preventive Health & Health Services Block Grant	93.991	01040015	17,950	17,950	13,775
Preventive Health & Health Services Block Grant Funded Solely with Prevention and Public Health Funds (PPHF)	93.758	01040014	20,143	20,142	20,142
Centers for Disease Control and Prevention-Investigations and Technical Assistance	93.283	0240OL15 & 16 011100OL14 & 15	50,943	37,645	28,934
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	0214CO13, 0222014 02150014 & 15 02140014 & 15	46,658	44,322	44,322
Affordable Care Act Personal Responsibility Education Program	93.092	02980014 & 15	5,971	5,971	5,971
Affordable Care Act Abstinence Education Program	93.235	01270015 & 16	26,176	23,712	23,712
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.539	01280015	84,208	84,208	84,208
Assistance Programs for Chronic Disease Prevention and Control	93.945	024204OL16	1,000	855	855
Medical Assistance Program	93.778	03095015 & 16	2,707	967	967
Immunization Cooperative Agreements	93.268	01050012 & 14 010500OL14 & 15	207,417	202,554	202,554
Total U. S. Department of Health and Human Services			549,761	492,929	480,043
National Highway Traffic Safety Administration, Department of Transportation:					
<i>Passed through Kentucky Transportation Cabinet:</i>					
State & Community Highway Safety	20.600	OP-14-30	36,348	36,348	36,348
Total National Highway Traffic Safety Administration			36,348	36,348	36,348
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	01160015 & 16	368,487	329,316	329,316
Total U. S. Department of Agriculture			368,487	329,316	329,316
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$ 954,596	858,593	\$ 845,707
Less: Amount of Medicaid funds coded to service fees (#463)				(967)	
				\$ 857,626	

The accompanying notes are an integral part of this schedule.

MARSHALL COUNTY HEALTH DEPARTMENT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Marshall County Health Department under programs of the federal government for the year ended June 30, 2016. 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 Marshall County Health Department, it is not intended to and does not present the financial position or changes in financial position of the Marshall County Health Department.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (1) Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (2) The Marshall County Health Department did not elect to use the 10% *de minimus* indirect cost rate as allowed under the Uniform Guidance.

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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
MARSHALL COUNTY HEALTH DEPARTMENT
Benton, 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 Marshall County Health Department, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Marshall County Health Department's basic financial statements, and have issued my report thereon dated October 10, 2016.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Marshall County Health Department's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Marshall County Health Department's internal control. Accordingly, I do not express an opinion on the effectiveness of the Marshall County Health Department's internal control.

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Marshall County Health Department's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 10, 2016

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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
MARSHALL COUNTY HEALTH DEPARTMENT
Benton, Kentucky

Report on Compliance for Each Major Federal Program

I have audited the Marshall County Health Department's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Marshall County Health Department's major federal programs for the year ended June 30, 2016. Marshall County Health Department's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In my opinion, the Marshall County 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 its major federal program for the year ended June 30, 2016.

Report on Internal Control Over Compliance

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

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

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

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



Benton, Kentucky
October 10, 2016

MARSHALL COUNTY HEALTH DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016

I. Summary of Auditor's Results:

- A. The auditor's report expresses an adverse opinion on whether the financial statements of the Marshall County Health Department were prepared in accordance with GAAP. The auditor's report expresses an unmodified opinion on the regulatory basis of accounting.
- B. No material weaknesses or significant deficiencies in internal control over financial reporting were disclosed during the audit of the financial statements.
- C. No instances of noncompliance material to the financial statements of the Marshall County Health Department were disclosed during the audit.
- D. No material weaknesses or significant deficiencies in internal control over the major federal award program was disclosed during the audit.
- E. The auditor's report on compliance for the major federal award program for the Marshall County Health Department expresses an unmodified opinion on the major federal program.
- F. There were no audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a).
- G. The program tested as a major program was:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557

- H. The threshold for distinguishing Types A and B programs was \$750,000.
- I. Marshall County Health Department was determined to be a low-risk auditee.

II. Findings – Financial Statement Audit:

There were no findings in the current or prior year that met the criteria for reporting in this schedule.

III. Findings – Major Federal Award Program Audit:

There were no findings in the current or prior year that met the criteria for reporting in this schedule.