

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
BOARD OF HEALTH DIRECTORS**

December 4, 2018

The Lake Cumberland District Board of Health met on Tuesday, December 4, 2018 at the Russell County Health Department in Russell County, KY.

After confirming a quorum was present, the meeting was called to order by Chair John Phelps.

Members Present	Members Absent
Adlie Brown, Jr. DMD Linda Hamilton Judge John Phelps, Jr. (proxy to Judge Michael Stephens) Pam Bills Judge Eddie Rogers (proxy to Judge John Frank) Stephen McKinley, OD (proxy to Judge Doug Stephens) Judge Steve Kelly Hossein Fallahzadeh, MD Tommy Shelton, MD James Wesley Kristen Branham Richard Miles, MD Judge Gary Robertson (proxy to Judge Mike Anderson) Susanne Watkins, OD Marlene Richardson, DMD Gayle Phillips, DNS Lora Elam, RN Proxy Judge John Frank Judge Doug Stephens Judge Mike Anderson Judge Michael Stephens	Matt Jackson, RPH Shantilla Rexroat, DVM Judge Randy Dial Judge Richard Armstrong Jake Staton Rosalie Wright Bruce Jasper, DVM Patty Guinn, RPH Joseph Brown, MD

An invocation was given by Judge Eddie Rogers and dinner was served.

Topic	Discussion	Follow-up
Legal Authority		
Approval of Minutes	Judge Rogers moved to approve the prior minutes and Dr. Fallahzadeh seconded the motion. The board voted unanimously to approve the prior minutes.	None

Old Business	Chair Phelps asked if there was anything for which the administration had failed to adequately follow-up on since the last meeting. Nothing was noted.	None.
Election of Officers	Chair John Phelps said Dr. Gayle Phillips had expressed an interest in being the next Chairman of the Board of Directors. Dr. Fallahzadeh made a motion to nominate Dr. Phillips as chair. The motion was seconded by Judge Robertson. Judge Kelly proposed to end the nominations. It was seconded by Jim Wesley. Motion carried. Judge Robertson nominated Judge Kelly for the Vice-chair position. Judge Rogers seconded the nomination. Dr. Miles motioned to cease nominations. It was seconded by Dr. Shelton. Motion carried. The new board members will begin their appointments beginning January 1, 2019.	None
Resource Stewardship		
Audit Report	The audit report was presented by Brad Hayes with RFH, PLLC. The auditors gave a clean opinion on the financial statements for year ended June 30, 2018. The independent auditors report on internal control had no reportable items. The independent auditors' opinion on compliance for major program and internal control over compliance required by uniform guidance was that LCDHD complied in all material respects on each of its major federal programs. Dr. Fallahzadeh motioned to accept the audit report. It was seconded by Jim Wesley. Motion carried.	None
Financial Updates/Directors Comments Financial Position Oct 2018	Mr. Crabtree reported that the balance sheet as of 10/31/18 shows a deficit of \$987,248. However, at this time none of the funds had been collected from the local taxing districts. The first half of the funds will be collected December 2018 to January 2019. Medicaid revenue was down due to the school year not being in session the first quarter of the fiscal year. We also have not collected some federal	None

	<p>grant money so those funds are less than budgeted. Last, DPH is a year behind on billing for the Medicaid Match payments. Expenses are \$374K less than budget. It is estimated that we will end the year with a \$483,786 surplus.</p> <p>There was a motion to approve the financial update by Jim Wesley. The motion was seconded by Dr. Miles. Motion carried.</p>	
Updating Bank Accounts/Signatory Approvals	<p>The bank we were using in McCreary County closed and we needed to find a new bank for the environmental bank account. The new bank requires board approval to obtain the bank account. It was asked if Ron Cimala and Stuart Spillman were bonded and the answer was yes through KACO. Mr. Crabtree verified that he was also bonded through KACO.</p> <p>The Executive Director and Director of Administrative Services have authority to open and make changes to any Lake Cumberland District Health Department bank account including any clinic or environmental accounts within our 10-county district.</p> <p>The Environmental Health Director has the authority to open and make changes to any environmental bank account of the Lake Cumberland District Health Department within our 10-county district.</p> <p>Dr. Fallazadeh motioned to approve opening the new bank account and the authorities given to the Executive Director, Director of Administrative Services, and the Environmental Health Director as detailed above. It was seconded by Judge Rogers. Motion carried.</p>	None
Grants Report	<p>Melonie Williams gave a grants report detailing the current quarterly status of grants we have received and an update on grants for which we have applied.</p>	None
HepA Vaccine Costs	<p>Ron reported that we had spent over \$58,000 on vaccines so far. We did receive over \$90,000 recently from DPH to help with our HepA response costs.</p>	None
Employee Christmas Bonus	<p>The motion to approve up to a \$500 lump sum merit payment per eligible employee for a "Christmas bonus". A motion was made by Dr.</p>	None


	Shelton to approve the bonus. It was seconded by Jim Wesley. Motion carried.	
Continuous Improvement		
Suggestions	The board was reminded they can make suggestions on the back of the agenda to be followed-up by the administration	The administration will follow on board suggestions.
Test Group for Board Training	Kristen Branham took the module and only problem was she let her password expire. The test group reported no problem with the modules. There are about 6 modules and last about 15 to 20 minutes each.	Mr. Crabtree will send email to board members with a link to the modules for them to complete
On-line Food Handlers Course	<p>Stuart Spillman discussed the new on-line food course that would be available to food managers. As of July 1, 2019, the FDA requires the person in charge to be certified. The training that Stuart developed meets this requirement. The manager certification is \$50 and lasts for two or three years.</p> <p>Stuart recommended that a new ordinance be considered that would require food handlers to have required training. Currently the food handlers may or may not be getting training from their managers. It is proposed to have a mandatory training. The food handlers certification would be \$10 and last for 2 or 3 years.</p> <p>Jim Wesley asked Stuart to bring a draft regulation requiring food handlers certification for all of the 10 counties to the next board meeting for consideration.</p>	Stuart Spillman will bring an ordinance for food handlers to the next meeting.
Annual Performance Evaluations	Carol Huckelby has been working on streamlining the annual performance evaluation process and moving it from a paper version to an electronic version. We are still in the testing phase and are working out security issues and issues with electronic signatures.	Carol Huckelby will continue to work on electronic annual performance evaluations.

Employee Satisfaction Surveys	For the most part, the employee satisfaction surveys were positive. Mr. Crabtree said that any scores that were a decrease have been reviewed and shared with the appropriate supervisor. There will be follow up surveys completed.	Mr. Crabtree will continue to follow up on surveys.
Director/Agency Board Survey	Janae Tucker gave out a paper survey in lieu of using Survey Monkey to obtain the Board of Health Survey. Any board members that were not present will be getting a survey via Survey Monkey.	Janae Tucker will obtain a survey from all board members.
Annual EPI Report	Amanda England presented the annual EPI report in a PowerPoint presentation. The report is attached to the minutes.	None
Partner Engagement		
Syringe Exchange	Laura Woodrum reported the syringe exchanges are still functioning well. There will be a change in the hours of the syringe exchange clinic in the SEPs with the exception of Pulaski due to staffing in some of the clinics and the difficulty to do syringe exchange at the same time as the clinic hours. It will not be publicized to reduce stigma on patients, but the information will be shared with existing clients. So far, all returning clients have been 100% returns on the syringes that have been given out district wide.	None
Oversight		
HepA Response Update	Amy Tomlinson and Amanda England reported on our HepA response in great detail. The Power Point presentation will be included in the minutes.	LCDHD will continue to address the HepA outbreak.
Human Resources Report	Carol Huckelby gave the HR report. We had 2 full time staff come on duty, 4 contract employees, and 2 with Go Hire. Four employees went off duty.	None
Policy Development		
New Policies	Janae Tucker went over a new Clinical Protocol for Naloxone Dispensing by Registered Nurses policy. Dr. Miles moved to approve the new policy. It was seconded by Dr. Fallahzadeh. The motion carried.	Janae Tucker will make sure all staff are made aware of the new policy.

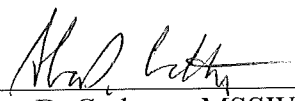
Judge Phelps set the next meeting date for March 5th.

Judge Phelps also thanked Judge Rogers, Judge Stevens, and Judge Armstrong for their service as they leave the Board of Directors.

A motion was made by Judge Kelly to adjourn the meeting. James Wesley seconded the motion. Motion carried and meeting was adjourned.



Gayle Phillips, DNP
Chair



Shawn D. Crabtree, MSSW, MPA
Secretary

District Board of Directors Meeting
 Sign In Sheet 12/4/18

Name Title

Eddie Rogers	Judge / Exec
John Frank *Proxy	Judge / Exec
Casey Phillips	Taylor Co BOH
Adelle D. Brown	Casey Co.
Linda Hamilton	Casey Co.
Maysie Fallenzad	Pulaski Co.
Lou Elam	Wayne Co.
Winton Wham	Cumberland Co.
Pam Hill AMU	Green County
Fory D. Robertson	
*Proxy Mike Anderson	by Fory D. Robertson proxy
James F. Wesley	Belmont
Susan J. White	Pulaski Co. Physician
Walter Richardson	Russell Co.
Stephen Myers	Taylor
Judge Stephens	McCleary
Steve Kelley	Judge Stephens *Proxy
Paul M. M. M.	Pulaski Judge Exec
Paul M. M. M.	Physician
Michael Stephens	Cumberland Co.
Michael Stephens	Adair Co.

*Proxy

Proxy

Employee Sign In Sheet

Board of Directors meeting

12/4/18

Amanda England

Carol Huckelby

Ron Cimola

Amy Tomlinson

Janae Fucker

Angela Simpson

Taylor J. J. J.

~~John~~

Christine Weyman

- Jay
- Stuart Gill

~~Gary D. Robertson~~

~~Mike Anderson by Gary D. Robertson~~

Jana Woodrum (C)

Jamie Lee (C)

Meloni Wilson



John H. Frank

Green County Judge-Executive

203 West Court Street

Greensburg, KY 42743

Phone: (270) 932-4024 • Fax: (270) 932-3635

johnfrank.cje@hotmail.com



December 3, 2018

Lake Cumberland District Board of Health
500 Bourne Avenue
Somerset, Ky 42501

Re: Proxy, Lake Cumberland District Board of Health Meeting- December 4,
2018

To Whom It May Concern,

I am unable to attend the Lake Cumberland District Board of Health meeting on
December 4, 2018. I would like to name Judge/Exec Eddie Rogers as my proxy.

Sincerely,

A handwritten signature in black ink, appearing to read "John H. Frank".

John H. Frank
Green County Judge/Executive

JHF/and



Adair County Judge Executive Michael Lee Stephens



424 Public Sq., Ste. 1 • Columbia, Kentucky 42728
270-384-4703 • Fax 270-384-9754 • acjudge1@duo-county.com

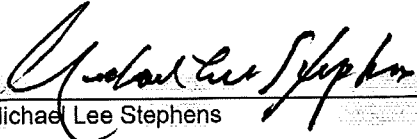
Andrea Waggener
Deputy Judge Executive

Melinda Quinn
Treasurer


Gale Cowan
Finance Officer

Bridget Compton
Executive Secretary


I, Adair County Judge Executive Michael Lee Stephens, give permission for Judge Executive John Phelps to act as proxy at the Lake Cumberland District Health Department Board meeting.




Michael Lee Stephens
Adair County Judge Executive



Date



John Phelps
Cumberland County Judge Executive



Date

RONNIE K. TURNER
Magistrate District 1

JEFFERY D. DISHMAN
Magistrate District 2



MIKE ANDERSON
Wayne County Judge/Executive

HANK BASSETT
Deputy Judge/Executive

DALE C. VAUGHN
Magistrate District 3

TROY G. NEAL
Magistrate District 4

December 4, 2018

Judge Gary Robertson,

I will be unable to attend the Lake Cumberland Health Board meeting this evening and would like to give you my proxy concerning any votes that may need to be taken.

Sincerely,

Mike Anderson
Wayne County Judge/Executive

OFFICE OF THE JUDGE/EXECUTIVE
McCREARY COUNTY
1 NORTH MAIN STREET • P.O. BOX 579
WHITLEY CITY, KENTUCKY 42653
(606) 376-2413



DOUGLAS E. STEPHENS
County Judge/Executive

Fax: (606) 376-9499
TDD: 1-800-247-2510

December 4, 2018

Honorable John Phelps, Chairman
Lake Cumberland District Board of Health
P.O. Box 800
Somerset, Kentucky 42502

Dear Judge Phelps:

I am unable to attend the District Board of Health Directors meeting on Tuesday December 4, 2018.

Therefore, I do hereby authorize Dr. Stephen McKinley to represent me at the meeting and vote in my stead on any and all matters that shall be brought before said council.

Sincerely,

A handwritten signature in black ink that reads "Douglas E. Stephens".

Douglas E. Stephens
McCreary County Judge/Executive

DES/pl1

District Board of Directors Meeting
Tuesday, December 4, 2018; 7:00 EST/6:00 CST
Russell County Health Department; Jamestown, Kentucky

AGENDA

- Welcome/Invocation/Dinner.....Chair Phelps
- I. Legal Authority
- a. Quorum/Approval of Minutes.....Chair Phelps
 - b. Old Business.....Chair Phelps
 - i. Was there anything the administration failed to adequately follow-up on from the last meeting?.....Chair Phelps
 - c. Election of Officers.....Chair Phelps
- II. Resource Stewardship
- a. Audit Report.....RFH, PLLC
 - b. Financial Updates/Director's Comments.....Shawn D. Crabtree
 - c. Updating Bank Accounts/Signatory Approvals.....Ron Cimala
 - d. Grants Report.....Melonie Williams
 - e. The cost of HepA Vaccine.....Ron Cimala
 - f. Christmas Bonus.....Shawn D. Crabtree
- III. Continuous Improvement (QI Projects Etc. - Story Boards available at: <https://www.lcdhd.org/info-tools/quality-improvement/>)
- a. Make Suggestions on Back of Agenda.....Shawn D. Crabtree
 - b. Follow-up on Test Group for Board Training.....Kristen Branham/Patty Guinn
 - c. Online Food Handlers Course.....Stuart Spillman
 - d. Employee Satisfaction Surveys.....Janae Tucker
 - e. Director/Agency Board Survey.....Janae Tucker
 - f. Annual Epi Report.....Amanda England
- IV. Partner Engagement
- a. Syringe Exchange Progress/Update.....Woodrum/Weyman/Aaron
- V. Oversight
- a. Hepatitis A Update.....Amy Tomlinson
 - b. Human Resources Report & GoHire Update.....Carol Huckelby
- VI. Policy Development
- a. New Policies.....Janae Tucker
- Next Meeting/Closing Comments.....Chair Phelps

NALBOH'S Six Functions of Public Health Governance

Definitions: Governing entity - The board, commission, council, individual, or other body legally accountable for ensuring the Six Functions of Public Health Governance in a jurisdiction. **Governance Functions (The Six Functions of Public Health Governance)** - The identified functions for which a public health governing entity is responsible (All public health governing entities are responsible for some aspects of each function. No one function is more important than another).

The Six Functions Include: 1. Policy Development, 2. Resource Stewardship, 3. Legal Authority, 4. Partner Engagement, 5. Continuous Improvement, 6. Oversight

Suggestions for Health Department of Community Improvement Projects

Recommendations: Please use the space below to make any suggestions as to improvement projects you would like to see the health department undertake. These can include suggestions for internal agency improvement, staff enhancement, or community health improvement projects. Submit your response to the Executive Director.

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
BOARD OF HEALTH DIRECTORS**

September 4, 2018

The Lake Cumberland District Board of Health met on Tuesday, September 4, 2018 at the Russell County Health Department in Russell County, KY.

After confirming a quorum was present, and after welcoming new member, Dr. Rexroat from Adair, the meeting was called to order by Chair John Phelps.

Members Present	Members Absent
Shantilla Rexroat, DVM	Judge Michael Stephens
Matt Jackson, RPH	Judge Randy Dial
Aldie Brown, Jr.	Bruce Jasper, DVM
Linda Hamilton	Patty Guinn, RPH
Judge Richard Armstrong (proxy to Judge John Phelps)	Tommy Shelton, MD
Jake Staton	Richard Miles, MD
Judge John Phelps, Jr.	Marlene Richardson, DMD
Pam Bills	Lara Elam, RN
Judge John Frank (proxy to Judge Eddie Rogers)	Judge Mike Anderson
Stephen McKinley, OD	
Judge Doug Stephens (proxy to Rosalie Wright)	
Rosalie Wright	
Judge Steve Kelly	
Hossein Fallahzadeh, MD	
James Wesley	
Judge Gary Robertson (proxy to Judge Eddie Rogers)	
Susanne Watkins, OD	
Judge Eddie Rogers	
Gayle Phillips, DNP	
Joseph Brown, MD	

An invocation was given by Judge Eddie Rogers and dinner was served.

Topic	Discussion	Follow-up
Legal Authority		
Approval of Minutes	Chair Phelps clarified that the minutes had been sent out by email and a copy was in the packet.	None


	Jake Staton made and motion that was seconded by Dr. Fallahzadeh. The board voted unanimously to approve the minutes.	
Old Business	Chair Phelps asked if there was anything for which the administration had failed to adequately follow-up on since the last meeting. Nothing was noted.	None.
Resource Stewardship		
Audit Report	The audit report was tabled as RFH, PLLC hadn't finalized it yet.	The audit report will be given at the December meeting.
Financial Updates/Directors Comments		
2017-2018 Financial Close-out	Mr. Crabtree reported that we finished FY 17-18 at a \$877,543 surplus. However, since reserves had to be utilized to close out certain cost centers, the actual surplus was \$285,952.	None
July Position Statement	Mr. Crabtree reported that had the Department for Public Health billed us for all the Medicaid Match payments, we would have closed a couple hundred-thousand-dollar deficit. Mr. Crabtree reported through July of the current fiscal year, we had received \$271,019 in revenues and had expended \$1,191,258 resulting in a current year deficit of \$920,239. This isn't uncommon for this time of the year since DPH doesn't generally start releasing payments until around August. Most of our expense accounts are less than budgeted.	
Grants Report	Kevin Lewis gave a grants report detailing the current status of grants we have received and an update on grants for which we have applied.	We will continue to apply for grants that support our mission.
HepA Vaccine Costs	Leah Jasper reported that we had spent over \$60,000 on vaccines so far. We did receive over	None

	\$90,000 recently from DPH to help with our HepA response costs.	
Continuous Improvement		
Suggestions	The board was reminded they can make suggestions on the back of the agenda to be followed-up by the administration	The administration will follow on board suggestions.
Strategic Plan	Janae Tucker presented the Strategic Plan, which had been emailed previously to the board. Dr. Fallahzadeh made a motion to approve the Strategic Plan and it was seconded by Judge Rogers. The board voted unanimously to approve the plan. The plan will be posted to our website.	Shawn Crabtree will post the plan to our website.
Electronic AP/Purchasing Process	Leah Jasper reported that the AP/Purchasing QI Project had concluded and did save some time. Thus, the new process has been adopted. A Story Board of the project will be uploaded to our website.	Shawn Crabtree will post the storyboard to our website.
Test Group for Board Training modules.	This topic was tabled until the December meeting since neither Kristen Branham nor Patty Guinn was present.	Kristen Branham and Patty Guinn to report on the training at the next board meeting.
Clerical/Clinic Efficiency	Angie Simpson reported the QI Project to improve clinic efficiency was concluded. We need to continue to develop a third-party application to verify patient insurance; and, use password manager applications to increase security.	Angie Simpson to follow on these.
On-line Food Handlers Course	Stuart Spillman reported this QI Project is still in progress. The goal is to have on-line food handler's classes and testing.	Stuart Spillman to follow.
NALBOH Summary	Dr. Phillips reported that the annual NALBOH conference was very good and expressed her wishes more board members would attend.	Board members should consider attending the annual conference.
Partner Engagement		

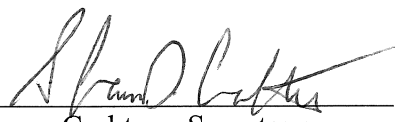
Syringe Exchange	Laura Woodrum reported the syringe exchanges are still functioning smoothly with minimum to no problems.	None
Oversight		
HepA Response Update	Amy Tomlinson and Amanda England reported on our HepA response in great detail. They emphasized the focus on jails and rehabs to target the homeless and drug using populations.	LCDHD will continue to address the HepA outbreak.
County/City Ordinances for Food Handlers to get HepA vaccine.	Chair Phelps discussed the pros and cons of requiring food handlers to get a HepA vaccine. It was concluded that, while getting the HepA vaccine is a good idea, the risk of food service workers passing HepA to customers is small.	No action was taken.
Human Resources Report	Carol Huckelby gave the HR report. We had 13 staff come on duty and 9 to go off duty. She discussed that we will be moving forward with the GoHire hiring agency to hire staff in the future.	Carol to follow with GoHire.
Nominations for Officers	Chair Phelps reminded the board we would be electing officers in December. Judge Phelps, Judge Rogers, Judge Kelley and Jake Staton will help in getting a slate of nominees.	Nominations Committee will follow.
Policy Development		
New Policies	Janae Tucker went over a new Employee Professionalism policy which limits employee interactions with clients/patients via social media. Dr. Fallahzadeh made a motion to approve the policy seconded by Jim Wesley. The board voted unanimously to approve the policy.	Janae will make sure all staff are made aware of the new policy.

Judge Phelps set the next meeting date for December 4th.

Dr. Fallahzadeh made a motion to adjourn the meeting seconded by Jim Wesley. The meeting was adjourned.



 Judge John Phelps, Chair



 Shawn Crabtree, Secretary

/sdc

**LAKE CUMBERLAND DISTRICT
HEALTH DEPARTMENT
Somerset, Kentucky**

**FINANCIAL STATEMENTS
June 30, 2018**

CONTENTS

Independent Auditors' Report.....	1-2
Statement of Assets, Liabilities and Fund Balance – Regulatory Basis	3
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis – Budget to Actual	4
Notes to Financial Statements.....	5-9
Supplementary Schedules of Revenues and Direct and Indirect Costs by Reporting Area.....	10-12
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	13-14
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	15-16
Schedule of Expenditures of Federal Awards	17-18
Schedule of Findings and Questioned Costs.....	19
Schedule of Prior Audit Findings.....	20
Audit Adjustments	21



INDEPENDENT AUDITORS' REPORT

The Board of Health
Lake Cumberland District Health Department
Somerset, Kentucky

Report on the Financial Statements

We have audited the accompanying financial statements of the Lake Cumberland District Health Department (the Health Department) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Health Department's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Administrative Reference* established by the Commonwealth of Kentucky, Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management as described in Note 1 to the financial statements. 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our 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 we 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, we 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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

As described in Note 1, the financial statements are prepared by the 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 our 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 above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Health Department as of June 30, 2018, and the respective changes in financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above, present fairly, in all material respects, the assets, liabilities and fund balances arising from cash transactions of the Lake Cumberland District Health Department, as of June 30, 2018, and the respective cash receipts and cash disbursements, and budgetary results for the year then ended, in accordance with the financial reporting provisions of the *Administrative Reference* as described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Health Department's basic financial statements. The supplementary schedules of revenues and direct and indirect costs by reporting area are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary schedules of revenues and direct and indirect costs by reporting area 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 our opinion, the supplementary schedules of revenues and direct and indirect costs by reporting area 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*, we have also issued our report dated October 16, 2018, on our consideration of the Health Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Health Department's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Health Department's internal control over financial reporting and compliance.

RFH

RFH, PLLC
Lexington, Kentucky
October 16, 2018

LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE
REGULATORY BASIS
June 30, 2018

ASSETS

Current assets	
Checking	\$ 5,386,942
Petty cash	<u>2,100</u>
Total current assets	5,389,042
Investments	
Certificates of deposit	<u>1,987,750</u>
Total assets	<u>\$ 7,376,792</u>

LIABILITIES AND FUND BALANCE

Current liabilities	
Payroll withholdings and other payables	<u>\$ 123,103</u>
Fund Balance	
Unrestricted	5,785,648
Restricted - State	84,426
Restricted - Federal	76,577
Restricted - Fees	<u>1,307,038</u>
Total fund balance	<u>7,253,689</u>
Total liabilities and fund balance	<u>\$ 7,376,792</u>

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

LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
REGULATORY BASIS – BUDGET TO ACTUAL
for the year ended June 30, 2018

	Budget	Actual	Over (under) Budget
REVENUES			
State	\$ 3,879,895	\$ 4,218,540	\$ 338,645
Federal, pass-through and direct	3,073,210	3,499,934	426,724
Local	3,132,822	3,104,789	(28,033)
Service fees and other	5,085,604	4,701,406	(384,198)
Interest	41,664	48,305	6,641
Prior year funds used	<u>1,023,163</u>	<u>591,592</u>	<u>(431,571)</u>
 Total cash revenues	 <u>16,236,358</u>	 <u>16,164,566</u>	 <u>(71,792)</u>
EXPENDITURES			
Salaries and leave	6,391,474	6,269,681	(121,793)
Part-time	188,735	137,992	(50,743)
Fringe benefits	5,296,031	4,983,206	(312,825)
Contracts	1,146,374	1,276,399	130,025
Travel	421,237	373,482	(47,755)
Space occupancy	532,187	491,054	(41,133)
Office and administrative expense	365,675	398,113	32,438
Medical supplies	303,597	313,791	10,194
Other operating expenses	<u>1,187,566</u>	<u>1,043,304</u>	<u>(144,262)</u>
 Total cash expenditures	 <u>15,832,876</u>	 <u>15,287,022</u>	 <u>(545,854)</u>
 EXCESS OF REVENUES OVER (EXPENDITURES)	 403,482	 877,544	 474,062
Adjustments to fund balance			
Prior year funds used	<u>(1,023,163)</u>	<u>(591,592)</u>	<u>431,571</u>
 Net change in fund balance	 (619,681)	 285,952	 905,633
 FUND BALANCE - beginning of year	 <u>6,967,737</u>	 <u>6,967,737</u>	 <u>-</u>
 FUND BALANCE - END OF YEAR	 <u>\$ 6,348,056</u>	 <u>\$ 7,253,689</u>	 <u>\$ 905,633</u>

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

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
June 30, 2018**

1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Lake Cumberland District Health Department (the District Health Department) was created and became fully operational on July 1, 1971, and is governed by a District Board of Health, which is a body politic and corporate. The purpose of the District Health Department is to provide centralized administrative services for the county health departments and, as of July 1, 1982, served ten counties in the Lake Cumberland area which includes the counties of Adair, Casey, Clinton, Cumberland, Green, McCreary, Pulaski, Russell, Taylor, and Wayne. The District Board of Health consists of representatives from each of the ten counties as set forth in Kentucky Revised Statutes 212.855.

The District Health Department records revenues and expenditures in accordance with the *Administrative Reference* established by the Commonwealth of Kentucky, Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management which is a regulatory basis of accounting. This basis of accounting and financial reporting differs from generally accepted accounting principles in several areas. Accounts receivable for revenue earned, but not received, and accounts payable for expense incurred, but unpaid, are not recorded. Inventories are not recorded, but are expensed to the current period. Property, plant and equipment are not capitalized and the related depreciation expense is not reported; prepaid expenses and unearned revenues are also not recorded.

Federal and state revenues for services are recognized as received and are based in some instances upon reimbursement reports filed by the District Health 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. As of October 16, 2018, no formal reports have been issued as a result of audits performed or in progress for the year ended June 30, 2018.

Source of Funds:

Revenue sources of the District Health Department are divided into five groups as follows:

State – includes restricted and unrestricted state grant funds

Federal – includes direct federal grant funds and those funds passed through the Cabinet for Health and Family Services

Local – includes funds from taxing districts, county and city appropriations, and donations from private sources

Service fees and other – includes funds from Medicaid and Medicare payments for services, self-pay, insurance payments, and other pay for service

Interest – includes interest received from bank accounts and investments.

All transactions are recorded in the general fund except those related to environmental inspection and permit fees. These fees are treated as escrow funds and are deposited in an environmental checking account with a portion being disbursed to the State and a portion being disbursed to the District Health Department. Revenue is recorded in the general fund when the portion disbursed to the District Health Department is deposited in the operations checking account.

Funding restricted for specific programs in excess of those programs' allowed reimbursements or expenditures are recorded at year-end under Fund Balance - Restricted.

The District Health Department is directed by the State when to use restricted or unrestricted resources, when an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available.

LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
June 30, 2018

1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The District Health Department uses an indirect cost allocation plan approved by the Commonwealth of Kentucky, Cabinet for Health and Family Services, Department for Public Health, and is prepared in accordance with 2 CFR Part 200.

Functional classifications are included in supplementary data for the District Health Department.

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.

The District Health Department has evaluated and considered the need to recognize or disclose subsequent events through October 16, 2018, which represents the date that these financial statements were available to be issued. Subsequent events past this date, as they pertain to the year ended June 30, 2018, have not been evaluated by the District Health Department.

2. CASH AND INVESTMENTS

Under Kentucky Revised Statute 66.480, the District Health Department is allowed to invest in obligations of the U.S. and of its agencies, obligations backed by the full faith and credit of the U.S. or a U.S. government agency, obligations of any corporation of the U.S. government, certificates of deposit or other interest-bearing accounts issued by institutions insured by the Federal Deposit Insurance Corporation (FDIC) or similarly collateralized institutions, and bonds and securities of states, local governments, or related agencies in the U.S. rated in one of the three highest categories by a nationally recognized rating agency.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The District Health Department does not have a policy governing interest rate risk.

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the District Health Department will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. In order to anticipate market changes and provide a level of security for all funds, the collateralization level shall be one hundred percent of the market value of the principal, plus accrued interest.

The District Health Department's deposits at June 30, 2018, were fully covered by federal depository insurance or by collateral held by the custodial banks in the District Health Department's name.

Total cash and investments	\$ 7,437,839
FDIC insurance	(500,000)
Collateral held by pledging bank	<u>(7,179,117)</u>
(Over) collateralized	<u>\$ (241,278)</u>

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
June 30, 2018**

3. FUND BALANCE

Fund balance is restricted due to specific program restrictions. Fund balance is restricted as follows:

	State	Federal	Fees	Totals
712 - Dental Services	\$ 2,369	\$ -	\$ 26,796	\$ 29,165
725 - KWSCP Pink County Outreach	-	3,554	-	3,554
726 - ZIKA Preparedness	-	957	-	957
738 - KCCSP Outreach/Education	6	-	-	6
747 - KHREF	-	-	14,040	14,040
758 - Humana Vitality	-	-	431,969	431,969
760 - Hands Federal Home Visiting	-	17,450	-	17,450
762 - Smiling Schools Preventive	72,394	-	-	72,394
767 - Competitive Home Visiting	-	33,887	-	33,887
770 - KCCSP-HB 265	1,315	-	-	1,315
803 - Maternity Services & Activity	-	-	24	24
805 - MCH Nutrition & Group Activity	-	-	3,149	3,149
827 - U of L Social Media TMOMS	-	-	18	18
828 - Diabetes Outreach and Ed.	-	20,729	-	20,729
839 - Marshall Grant Diabetes	-	-	44,193	44,193
842 - HIV Counseling & Testing	8,342	-	-	8,342
858 - Supplemental School Health	-	-	786,849	786,849
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$ 84,426</u>	<u>\$ 76,577</u>	<u>\$ 1,307,038</u>	<u>\$ 1,468,041</u>

4. LEASES

The District Health Department leases its district administrative office spaces in Somerset, Kentucky from the Pulaski County Fiscal Court. The lease is for 20 years from July 1, 2001 to June 30, 2021 and is rent free in consideration of approximately \$400,000 in renovations made to the building by the District Health Department. Additional spaces are leased from time to time as needed on a month by month basis.

5. ACCRUED TIME-OFF

The District Health Department's accrued vacation and other potential compensated absences are not accrued as earned because the District Health Department uses the regulatory basis of accounting. The District Health Department records show a potential liability totaling \$567,623 at June 30, 2018.

LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
June 30, 2018

6. KENTUCKY EMPLOYEE'S RETIREMENT SYSTEM PLAN

The District Health Department is a participating employer of the Kentucky Employees' Retirement System (KERS). Under the provisions of Kentucky Revised Statute 61.645, the Board of Trustees of Kentucky Retirement Systems administers the KERS. The plan issues publicly available financial statements which may be downloaded from the Kentucky Retirement Systems website.

Plan Description – KERS is a cost-sharing multiple-employer defined benefit pension plan that covers substantially all regular full-time members employed in positions of each participating county, city, and school board, and any additional eligible local agencies electing to participate in the System. The plan provides plan members with benefits through a pension trust and an insurance trust. The pension trust provides retirement, disability, and death benefits. The insurance trust provides health insurance or other postemployment benefits (OPEB). Benefits may be extended to beneficiaries of plan members under certain circumstances. Cost-of-living (COLA) adjustments are provided at the discretion of state legislature.

Contributions – For the year ended June 30, 2018, grandfathered plan members were required to contribute 5.00% of wages for non-hazardous job classifications. Employees hired after September 1, 2008 were required to contribute 6% of wages for non-hazardous job classifications. Participating employers were required to contribute at an actuarially determined rate. Per Kentucky Revised Statute Section 61.565(3), normal contribution and past service contribution rates shall be determined by the Board on the basis of an annual valuation last proceeding the July 1 of a new biennium. The Board may amend contribution rates as of the first day of July of the second year of a biennium, if it is determined on the basis of a subsequent actuarial valuation that amended contribution rates are necessary to satisfy requirements determined in accordance with actuarial basis adopted by the Board. For the year ended June 30, 2018, participating employers contributed 49.47% (41.06% to the pension fund and 8.41% to the insurance fund) of each non-hazardous employee's wages, which is equal to the actuarially determined rate set by the Board. Administrative costs of Kentucky Retirement System are financed through employer contributions and investment earnings.

Plan members who began participating on, or after, January 1, 2014, were required to contribute to the Cash Balance Plan. The Cash Balance Plan is known as a hybrid plan because it has characteristics of both a defined benefit plan and a defined contribution plan. Members in the plan contribute a set percentage of their salary each month to their own account. Plan members contribute 5.00% of wages to their own account and 1% to the health insurance fund. The employer contribution rate is set annually by the Board based on an actuarial valuation. The employer contributes a set percentage of each member's salary. Each month, when employer contributions are received, an employer pay credit is deposited to the member's account. For non-hazardous members, their account is credited with a 4% employer pay credit. The employer pay credit represents a portion of the employer contribution.

The District Health Department contributed \$3,067,077 for the year ended June 30, 2018, or 100% of the required contribution. The contribution was allocated \$2,545,668 to the KERS pension fund and \$521,409 to the KERS insurance fund.

Pension Liabilities – At June 30, 2018, the District Health Department estimates that its total unfunded liability would be approximately \$54,492,100 based upon its proportionate share of the total net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District Health Department's proportion of the net pension liability was based on a projection of the District Health Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2017, the District Health Department's proportion was .4070 percent, which was an increase of .0338 percent from its proportion measured as of June 30, 2016.

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
June 30, 2018**

6. KENTUCKY EMPLOYEE'S RETIREMENT SYSTEM PLAN (CONTINUED)

OPEB Liabilities – At June 30, 2018, the District Health Department estimates that its total unfunded liability would be approximately \$10,321,671 based upon its proportionate share of the total OPEB liability. The net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Health Department's proportion of the net OPEB liability was based on a projection of the Health Department's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating entities, actuarially determined. The Health Department's proportionate share at June 30, 2017 was .4070 percent.

7. RISK MANAGEMENT

The District Health Department is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. In addition to its general liability insurance, the District Health Department also carries commercial insurance for all other risks of loss such as worker's compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial coverage in any of the past three fiscal years.

8. COMPLIANCE

The Lake Cumberland District Health Department is not in compliance per 902 KAR 8:170 Section 3, Subsection 3(c). The District Health Department has excess unrestricted fund balance in the amount of \$591,169. The District Health Department is required to submit a plan to spend this excess amount to the State Department of Public Health.

9. RELATED PARTIES

The District Health Department is related by common Board members to ten county public health taxing districts. The ten county Boards of Health set their county's public health tax rate annually. A total of \$3,104,782 in public health taxes were transferred from the taxing districts to the District Health Department for the year ended June 30, 2018. The county public health tax transfers were as follows:

Adair County Public Health Taxing District	\$ 214,385
Casey County Public Health Taxing District	182,249
Clinton County Public Health Taxing District	139,820
Cumberland County Public Health Taxing District	103,128
Green County Public Health Taxing District	127,841
McCreary County Public Health Taxing District	153,395
Pulaski County Public Health Taxing District	1,196,268
Russell County Public Health Taxing District	314,223
Taylor County Public Health Taxing District	418,585
Wayne County Public Health Taxing District	<u>254,888</u>
 Total local contributions	 <u>\$ 3,104,782</u>

This amount is included as part of local revenue in the statement of revenues, expenditures and changes in fund balance-budget to actual, along with miscellaneous donations.

SUPPLEMENTARY INFORMATION

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
SUPPLEMENTARY SCHEDULE OF REVENUES BY REPORTING AREA
for the year ended June 30, 2018**

	REVENUE						Total Costs	Department Carryover	Program Excess (Deficit)	
	State	Federal	Local	Service Fees	Interest	Total Revenues				
Food	500	\$ 199,865	\$ -	\$ 76,385	\$ 2,700	\$ 47,563	\$ 326,513	\$ -	\$ -	
Public Facilities	520	-	-	70,130	-	12,783	82,913	-	-	
General Sanitation	540	-	-	47,156	-	-	47,156	145,935	-	
Onsite Sewage	560	-	-	190,455	289,679	-	480,134	-	-	
Retail Food Standards Grant	592	-	2,500	2,992	-	-	5,492	-	-	
Total Environmental		<u>199,865</u>	<u>2,500</u>	<u>387,118</u>	<u>305,162</u>	<u>47,563</u>	<u>942,208</u>	<u>1,088,143</u>	<u>-</u>	
Preventative Problems	700	-	-	-	-	-	-	-	-	
Dental Services	712	2,369	-	-	5,383	-	7,752	3,494	4,258	
Laboratory/Testing/Radiology	718	-	-	-	-	-	-	25,128	-	
KWSCP Pink County Outreach	725	-	-	-	-	-	-	25,128	-	
ZIKA	726	-	-	55	-	-	55	-	-	
Needle Exchange Program	727	-	13,835	72,371	-	-	86,206	-	-	
ELC Regional Epidemiologist	729	-	3,039	1,911	-	-	4,950	-	-	
Diabetes Prevention Program	732	-	-	6,391	7,615	-	14,006	-	-	
CHAT	736	-	51,388	54,181	-	-	105,569	-	-	
Passport Referrals	741	-	-	1,276	3,364	-	4,640	-	-	
Environmental Strike Team	746	-	1,191	6,025	-	-	7,216	-	-	
KHREF	747	-	-	-	-	-	-	673	-	
Regional EPI HA1 Activities	749	-	10,198	1,130	-	-	11,328	-	-	
Accreditation	750	-	-	7,328	-	-	7,328	-	-	
Hands GF Services	752	1,061,231	-	29,629	-	-	1,090,860	-	-	
ZIKA Vector Control Activities	755	-	-	76	-	-	76	-	-	
PREP	756	-	57,552	6,185	-	-	63,737	-	-	
Humana Vitality	758	-	-	-	451,331	-	451,331	-	128,753	
HANDS Federal Home Visiting	760	-	172,150	-	-	-	172,150	-	9,849	
MCH Coordinator	766	-	170,384	14,136	-	-	184,520	-	-	
Competitive Home Visiting	767	-	-	-	-	-	-	2,015	-	
KCCSP- HB 265	770	-	-	-	-	-	-	382	-	
HBE Assistance	772	-	-	175	-	-	175	-	-	
Child Fatality Prevention	774	-	8,685	1,757	-	-	10,442	-	-	
ECD School Projects	775	113,423	-	150	-	-	113,573	-	-	
Pediatric/Adolescent	800	114,934	5,000	570,167	282,356	742	973,199	995,133	-	
Family Planning	802	2,196	195,896	333,056	282,886	-	814,034	814,034	-	
Maternity Services & Activity	803	-	-	-	1,768	-	1,768	1,744	24	
WIC	804	-	1,261,493	547,587	-	-	1,809,080	1,809,080	-	
MCH Nutrition & Group Activity	805	-	45,550	-	8,252	-	53,802	50,654	3,148	
Tuberculosis	806	-	11,803	222,949	96,754	-	331,506	331,506	-	
Sexually Transmitted Disease	807	-	-	25,430	7,078	-	32,508	32,508	-	
Diabetes	809	207,166	-	51,568	-	-	258,734	258,734	-	
Adult Visits & Follow-up	810	-	-	383,182	47,433	-	430,615	430,615	-	
Breast & Cervical Cancer	813	-	29,164	85,495	37,297	-	151,956	151,956	-	
Healthy Communities	817	-	-	2,000	-	-	2,000	2,000	-	
Bioterrorism (Focus Area A)	821	-	69,722	42,648	-	-	112,370	112,370	-	
Bioterrorism (Focus Area B)	822	-	64,112	11,897	-	-	76,009	76,009	-	
Bioterrorism (Focus Area 3)	823	-	8,988	1,699	-	-	10,687	10,687	-	
Local Comm. Public Health Proj.	826	-	-	32,005	-	-	32,005	32,005	-	
Adair Co. Smoke Free	827	-	-	-	-	-	-	878	-	
Diabetes Outreach and Edu.	828	-	-	-	-	-	-	111	111	
Title III Geriatric Program	829	-	-	19,077	-	-	19,077	19,077	-	
Sexual Risk Avoidance Edu.	830	-	355,961	72,593	-	-	428,554	428,554	-	
Worksite Wellness Project	831	-	-	39,756	6,702	-	46,458	46,458	-	
Worksite Wellness	832	-	15,155	421	-	-	15,576	15,576	-	
Breastfeeding Promotion	833	-	45,878	4,045	-	-	49,923	49,923	-	
HPP Activity Support	835	-	14	-	-	-	14	14	-	
Tobacco Cessation	836	201,519	-	36,261	375	-	238,155	238,155	-	
Marshall Univ Grant Diabetes	839	-	-	-	14,000	-	14,000	7,446	6,554	
Breastfeeding Peer Counselor	840	-	52,227	7,031	-	-	59,258	59,258	-	
Special Project 841	841	-	5,562	15,326	-	-	20,888	20,888	-	
HIV Counseling & Testing	842	-	-	-	-	-	-	5,007	5,007	
State Care Coordinator	844	394,269	-	9,147	-	-	403,416	403,416	-	
Ryan White Services	845	-	117,968	1,548	-	-	119,516	161,869	42,353	
Rural Health Opiod Grant	846	-	72,995	-	-	-	72,995	128,348	55,353	
Healthy Start Day Care	848	45,877	-	-	-	-	45,877	49,595	3,718	
HANDS Project	853	119,390	-	-	1,596,317	-	1,715,707	1,740,402	24,695	
Arthritis	856	-	1,452	-	-	-	1,452	1,504	52	
Supplemental School Health	858	-	-	-	1,251,852	-	1,251,852	1,466,690	214,838	
HPP Coordinator	875	-	28,545	-	-	-	28,545	30,747	2,202	
WIC Operational	886	-	59,367	-	-	-	59,367	80,956	21,589	
Core Public Health	890	-	-	-	4,203	-	4,203	12,338	8,135	
Medicaid Match	891	-	-	-	288,000	-	288,000	304,594	16,594	
Total Medical		<u>2,262,374</u>	<u>2,935,274</u>	<u>2,717,664</u>	<u>4,392,966</u>	<u>742</u>	<u>12,309,020</u>	<u>12,602,091</u>	<u>445,657</u>	<u>152,586</u>
Minor Restricted	892	-	-	7	(7)	-	-	-	-	
Allocable Direct	895	1,756,301	562,160	-	3,285	-	2,321,746	1,596,788	-	724,958
Total Administrative		<u>1,756,301</u>	<u>562,160</u>	<u>7</u>	<u>3,278</u>	<u>-</u>	<u>2,321,746</u>	<u>1,596,788</u>	<u>-</u>	<u>724,958</u>
Total revenues		<u>\$ 4,218,540</u>	<u>\$ 3,499,934</u>	<u>\$ 3,104,789</u>	<u>\$ 4,701,406</u>	<u>\$ 48,305</u>	<u>\$ 15,572,974</u>	<u>\$ 15,287,022</u>	<u>\$ 591,592</u>	<u>\$ 877,544</u>

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
SUPPLEMENTARY SCHEDULE OF DIRECT COSTS BY REPORTING AREA
for the year ended June 30, 2018**

	DIRECT COSTS										
	Salaries	Part-Time	Fringes	Contracts	Travel	Occupancy	Administration	Supplies	Other	Total Direct Costs	
Food	500	\$ 100,168	\$ 1,960	\$ 46,603	\$ -	\$ 10,140	\$ -	\$ 3,657	\$ -	\$ 550	\$ 163,078
Public Facilities	520	25,722	303	11,938	-	2,274	-	628	-	98	40,963
General Sanitation	540	60,269	1,268	28,050	-	5,729	-	57	-	222	95,595
Onsite Sewage	560	149,167	1,610	69,261	-	20,945	-	713	-	-	241,696
Retail Food Standards Grant	592	1,891	-	875	-	-	-	-	-	-	2,766
Total Environmental		337,217	5,141	156,727	-	39,088	-	5,055	-	870	544,098
Preventative Problems	700	856,389	29,744	430,937	1,286	17,011	-	1,200	61,916	-	1,398,483
Dental Services	712	510	-	265	-	90	-	-	-	-	865
Laboratory/Testing/Radiology	718	49,094	-	24,515	8,600	6	-	14,018	-	-	96,233
KWSCP Pink County Outreach	725	980	-	503	-	258	-	-	-	22,800	24,541
ZIKA	726	-	-	-	-	55	-	-	-	-	55
Needle Exchange Program	727	25,574	-	12,949	-	1,299	-	770	30,225	-	70,817
ELC Regional Epidemiologist	729	2,015	-	1,010	-	257	-	-	-	472	3,754
Diabetes Prevention Program	732	6,199	-	3,139	-	139	-	-	-	-	9,477
CHAT	736	40,889	-	20,738	-	2,016	-	68	-	13,930	77,641
Passport Referrals	741	1,945	-	977	-	552	-	-	-	-	3,474
Environmental Strike Team	746	3,228	-	1,648	-	412	-	-	-	-	5,288
KHREF	747	-	-	-	-	-	-	-	-	673	673
Regional EPI HAI Activities	749	4,838	-	2,461	-	638	-	-	-	50	7,987
Accreditation	750	3,233	-	1,648	-	240	-	-	-	-	5,121
Hands GF Services	752	463,603	11,799	236,259	-	45,368	-	4,303	-	243	761,575
ZIKA Vector Control Activities	755	-	-	-	-	-	-	-	-	76	76
PREP	756	22,541	-	11,430	-	1,377	-	-	-	12,150	47,498
Humana Vitality	758	82,297	785	41,798	35,514	9,060	-	4,086	89,823	1,037	264,400
HANDS Federal Home Visiting	760	68,719	133	34,850	-	7,733	-	568	-	-	112,003
MCH Coordinator	766	66,573	-	33,755	-	2,487	-	1,445	-	35,945	140,205
Competitive Home Visiting	767	47	-	33	-	-	-	1,248	-	666	1,994
KCCSP- HB 265	770	173	-	101	-	-	-	-	-	-	274
HBE Assistance	772	-	-	-	-	-	-	175	-	-	175
Child Fatality Prevention	774	4,419	-	2,230	-	520	-	387	-	-	7,556
ECD School Projects	775	-	-	-	-	-	-	-	-	113,573	113,573
Pediatric/Adolescent	800	6,949	-	3,511	-	995	-	-	-	-	11,455
Family Planning	802	1,524	-	774	-	234	-	479	60,749	389	64,149
Maternity Services & Activity	803	-	-	-	139	-	-	-	404	-	543
WIC	804	35,184	10	17,837	-	1,406	-	240	-	-	54,677
MCH Nutrition & Group Activity	805	10,001	-	5,058	-	362	-	-	-	2,145	17,566
Tuberculosis	806	9,030	-	4,584	-	225	-	32	8,558	170	22,599
Sexually Transmitted Disease	807	2,817	-	1,417	-	275	-	-	-	-	4,509
Diabetes	809	110,546	-	56,046	-	9,493	-	2,763	31	480	179,359
Adult Visits & Follow-up	810	29,312	-	14,868	-	71	-	-	-	-	44,251
Breast & Cervical Cancer	813	745	-	372	14,984	19	-	8	-	-	16,128
Healthy Communities	817	-	-	-	-	-	-	-	-	2,000	2,000
Bioterrorism (Focus Area A)	821	39,904	-	20,231	-	1,995	60	4,128	6,612	8,291	81,221
Bioterrorism (Focus Area B)	822	32,751	-	16,595	-	1,628	-	2,505	-	25	53,504
Bioterrorism (Focus Area 3)	823	4,596	-	2,326	-	507	-	16	-	-	7,445
Local Comm. Public Health Proj.	826	-	-	-	-	-	-	-	3,120	28,885	32,005
Adair Co. Smoke Free	827	-	-	-	-	-	-	183	-	695	878
Diabetes Outreach and Edu.	828	-	-	-	-	-	-	111	-	-	111
Title III Geriatric Program	829	4,600	-	2,326	-	472	-	6,160	2,780	-	16,338
Sexual Risk Avoidance Edu.	830	129,777	-	65,789	-	19,524	-	23,185	-	101,079	339,354
Worksite Wellness Project	831	19,684	-	9,980	-	1,754	-	926	-	1,374	33,718
Worksite Wellness	832	6,803	-	3,443	-	686	-	-	-	-	10,932
Breastfeeding Promotion	833	18,781	-	9,511	-	2,089	-	335	-	6,998	37,714
HPP Activity Support	835	-	-	-	-	-	-	14	-	-	14
Tobacco Cessation	836	82,063	-	41,613	-	4,578	-	3,962	27	51,649	183,892
Marshall Univ Grant Diabetes	839	-	-	-	-	-	-	25	-	7,421	7,446
Breastfeeding Peer Counselor	840	3,863	20,523	4,084	-	1,465	-	2,442	-	1,290	33,667
Special Project B41	841	-	-	-	-	-	-	4,903	-	15,985	20,888
HIV Counseling & Testing	842	2,289	-	1,152	-	197	-	-	-	-	3,638
State Care Coordinator	844	146,457	-	74,255	11,104	13,848	45,882	4,609	9,145	325	305,625
Ryan White Services	845	58,634	-	29,742	4,607	4,884	18,347	348	3,001	439	120,002
Rural Health Opioid Grant	846	43,925	-	22,257	-	4,449	-	11,146	-	20,422	102,199
Healthy Start Day Care	848	21,305	-	10,792	-	2,611	-	-	-	400	35,108
HANDS Project	853	712,817	9,048	362,324	-	80,202	-	11,395	-	8,025	1,183,811
Arthritis	856	535	-	271	-	144	-	-	-	-	950
Supplemental School Health	858	91,700	16,943	48,253	1,200,165	3,306	-	7,472	16,396	822	1,385,057
HPP Coordinator	875	12,945	-	8,055	-	958	-	54	-	1,573	23,585
WIC Operational	886	-	-	-	-	-	-	2,977	-	77,979	80,956
Core Public Health	890	5,228	379	2,674	-	11	-	-	-	-	8,292
Medicaid Match	891	-	-	-	-	-	-	-	-	304,594	304,594
Total Medical		3,348,031	89,364	1,701,366	1,276,399	247,906	64,289	98,508	310,185	847,850	7,983,918
Minor Restricted	-	-	-	-	-	-	-	-	-	-	-
Allocable Direct	-	-	1,596,788	-	-	-	-	-	-	-	1,596,788
Total Administrative			1,596,788								1,596,788
Indirect Cost Allocation - Dept.	565,829	325	369,653	-	23,308	-	199,504	-	164,036	-	1,322,655
Indirect Cost Allocation - Envir.	217,952	4,999	142,960	-	10,922	-	3,917	-	4,241	-	384,991
Indirect Cost Allocation - Clinic	1,232,439	17,877	642,422	-	18,012	6,843	29,448	1,700	12,962	-	1,961,701
Indirect Cost Allocation - Medical	451,042	4,754	295,113	-	22,023	-	60,468	1,906	4,090	-	839,396
Indirect Cost Allocation - Space	117,171	15,532	78,157	-	12,223	419,922	1,215	-	9,255	-	653,475
Indirect Cost Allocation	2,584,433	43,487	1,528,305	-	86,488	426,765	294,550	3,606	194,584	-	5,162,218
Total Expenditures		\$ 6,269,681	\$ 137,992	\$ 4,983,206	\$ 1,276,399	\$ 373,482	\$ 491,054	\$ 398,113	\$ 313,791	\$ 1,043,304	\$ 15,287,022

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
SUPPLEMENTARY SCHEDULE OF INDIRECT COSTS BY REPORTING AREA
for the year ended June 30, 2018**

	INDIRECT COSTS						Total	
	Departmental	Environmental	Clinic	Medical	Space	Allocation	Indirect Costs	
Food	500	\$ 33,013	\$ 115,039	\$ -	\$ -	\$ 15,383	\$ -	\$ 163,435
Public Facilities	520	8,386	29,225	-	-	4,339	-	41,950
General Sanitation	540	19,906	69,356	-	-	8,234	-	97,496
Onsite Sewage	560	48,581	169,253	-	-	20,604	-	238,438
Retail Food Standards Grant	592	608	2,118	-	-	-	-	2,726
Total Environmental		<u>110,494</u>	<u>384,991</u>	<u>-</u>	<u>-</u>	<u>48,560</u>	<u>-</u>	<u>544,045</u>
Preventative Problems	700	309,726	-	1,859,712	215,473	276,845	(4,060,239)	(1,398,483)
Dental Services	712	172	-	-	126	-	2,331	2,629
Laboratory/Testing/Radiology	718	16,983	-	101,989	11,819	23,375	(250,399)	(96,233)
KWSCP Pink County Outreach	725	344	-	-	243	-	-	587
ZIKA	726	-	-	-	-	-	-	-
Needle Exchange Program	727	8,981	-	-	6,245	163	-	15,389
ELC Regional Epidemiologist	729	701	-	-	495	-	-	1,196
Diabetes Prevention Program	732	2,182	-	-	1,511	836	-	4,529
CHAT	736	14,351	-	-	9,989	3,688	-	27,928
Passport Referrals	741	688	-	-	478	-	-	1,166
Environmental Strike Team	746	1,137	-	-	791	-	-	1,928
KHREF	747	-	-	-	-	-	-	-
Regional EPI HAI Activities	749	1,693	-	-	1,184	464	-	3,341
Accreditation	750	1,137	-	-	789	281	-	2,207
Hands GF Services	752	168,083	-	-	116,936	44,266	-	329,285
ZIKA Vector Control Activities	755	-	-	-	-	-	-	-
PREP	756	7,909	-	-	5,506	2,824	-	16,239
Humana Vitality	758	29,244	-	-	20,347	8,587	-	58,178
HANDS Federal Home Visiting	760	24,178	-	-	16,821	9,299	-	50,298
MCH Coordinator	766	23,371	-	-	16,259	4,685	-	44,315
Competitive Home Visiting	767	13	-	-	8	-	-	21
KCCSP- HB 265	770	66	-	-	42	-	-	108
HBE Assistance	772	-	-	-	-	-	-	-
Child Fatality Prevention	774	1,548	-	-	1,083	255	-	2,886
ECD School Projects	775	-	-	-	-	-	-	-
Pediatric/Adolescent	800	2,434	-	-	1,696	359	979,189	983,678
Family Planning	802	529	-	-	369	-	748,987	749,885
Maternity Services & Activity	803	-	-	-	-	-	1,201	1,201
WIC	804	12,354	-	-	8,595	2,718	1,730,736	1,754,403
MCH Nutrition & Group Activity	805	3,505	-	-	2,443	1,098	26,042	33,088
Tuberculosis	806	3,174	-	-	2,208	10,037	293,488	308,907
Sexually Transmitted Disease	807	992	-	-	688	85	26,234	27,999
Diabetes	809	38,807	-	-	26,995	13,573	-	79,375
Adult Visits & Follow-up	810	10,290	-	-	7,160	1,856	367,058	386,364
Breast & Cervical Cancer	813	265	-	-	185	6	135,372	135,828
Healthy Communities	817	-	-	-	-	-	-	-
Bioterrorism (Focus Area A)	821	14,007	-	-	9,745	7,397	-	31,149
Bioterrorism (Focus Area B)	822	11,494	-	-	7,999	3,012	-	22,505
Bioterrorism (Focus Area 3)	823	1,614	-	-	1,125	503	-	3,242
Local Comm. Public Health Proj.	826	-	-	-	-	-	-	-
Adair Co. Smoke Free	827	-	-	-	-	-	-	-
Diabetes Outreach and Edu.	828	-	-	-	-	-	-	-
Title III Geriatric Program	829	1,614	-	-	1,125	-	-	2,739
Sexual Risk Avoidance Edu.	830	45,552	-	-	31,696	11,952	-	89,200
Worksite Wellness Project	831	6,917	-	-	4,810	1,013	-	12,740
Worksite Wellness	832	2,394	-	-	1,662	588	-	4,644
Breastfeeding Promotion	833	6,587	-	-	4,583	1,039	-	12,209
HPP Activity Support	835	-	-	-	-	-	-	-
Tobacco Cessation	836	28,807	-	-	20,045	5,411	-	54,263
Marshall Univ Grant Diabetes	839	-	-	-	-	-	-	-
Breastfeeding Peer Counselor	840	10,634	-	-	7,403	7,554	-	25,591
Special Project 841	841	-	-	-	-	-	-	-
HIV Counseling & Testing	842	807	-	-	562	-	-	1,369
State Care Coordinator	844	51,412	-	-	35,767	10,612	-	97,791
Ryan White Services	845	20,581	-	-	14,320	6,966	-	41,867
Rural Health Opioid Grant	846	15,422	-	-	10,727	-	-	26,149
Healthy Start Day Care	848	7,473	-	-	5,204	1,810	-	14,487
HANDS Project	853	254,320	-	-	176,928	125,343	-	556,591
Arthritis	856	185	-	-	134	235	-	554
Supplemental School Health	858	39,852	-	-	27,725	14,056	-	81,633
HPP Coordinator	875	5,568	-	-	-	1,594	-	7,162
WIC Operational	886	-	-	-	-	-	-	-
Core Public Health	890	2,064	-	-	1,352	630	-	4,046
Medicaid Match	891	-	-	-	-	-	-	-
Total Medical		<u>1,212,161</u>	<u>-</u>	<u>1,961,701</u>	<u>839,396</u>	<u>604,915</u>	<u>-</u>	<u>4,618,173</u>
Minor Restricted		-	-	-	-	-	-	-
Allocable Direct		-	-	-	-	-	-	-
Total Administrative		-	-	-	-	-	-	-
Indirect Allocation		<u>(1,322,655)</u>	<u>(384,991)</u>	<u>(1,961,701)</u>	<u>(839,396)</u>	<u>(653,475)</u>	<u>-</u>	<u>(5,162,218)</u>
Totals		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Members American Institute of Certified Public Accountants
and Kentucky Society of Certified Public Accountants

**INDEPENDENT AUDITORS' 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**

The Board of Health
Lake Cumberland District Health Department
Somerset, Kentucky

We 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 Lake Cumberland District Health Department (the Health Department) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Health Department's basic financial statements, and have issued our report thereon dated October 16, 2018. Our report contains an unmodified opinion on the regulatory basis of accounting in accordance with the *Administrative Reference*.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Health Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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.

Our 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 our audit we did not identify any deficiencies in internal control that we 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 Health Department's financial statements are free from material misstatement, we 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 our audit, and accordingly, we do not express such an opinion. The results of our 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 our 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.

RFH

RFH, PLLC
Lexington, Kentucky
October 16, 2018



Members American Institute of Certified Public Accountants
and Kentucky Society of Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

The Board of Health
Lake Cumberland District Health Department
Somerset, Kentucky

Report on Compliance for Each Major Federal Program

We have audited the Lake Cumberland District Health Department's (the Health Department) 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 Health Department's major federal programs for the year ended June 30, 2018. The Health Department's major federal programs are identified in the summary of auditors' 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.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Health Department's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our 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 we 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 Health Department's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the Lake Cumberland District Health Department, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control over Compliance

Management of the 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 our audit of compliance, we considered the 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, we do not express an opinion on the effectiveness of the 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.

Our 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. We did not identify any deficiencies in internal control over compliance that we 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 our 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.

RFH

RFH, PLLC
Lexington, Kentucky
October 16, 2018

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the year ended June 30, 2018**

GRANTOR/PROGRAM TITLE	Federal CFDA Number	Pass/Through Contract Number	Grant Contract Period	Passed Through to Subrecipients	Expenditures
U.S. Department of Agriculture (USDA)					
Passed through Kentucky Cabinet for Health and Family Services (CHFS):					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children:					
WIC Program - Administrative Services	10.557	01160017	7/1/2017-6/30/2018	\$ -	\$ 688,404
WIC Program - Administrative Services	10.557	01160018	7/1/2017-6/30/2018	-	928,030
WIC Program - Administrative Services	10.557	02540016	7/1/2017-6/30/2018	-	18,623
WIC Program - Administrative Services	10.557	02540017	7/1/2017-6/30/2018	-	38,631
Total U.S. Department of Agriculture				\$ -	\$ 1,673,688
U.S. Department of Health and Human Services (HHS)					
Direct Grant					
Sexual Risk Avoidance Education	93.060	90SR0014-01-01	9/30/2016-9/29/2019	-	355,965
Public Health Emergency Preparedness:					
HPP & PHEP	93.069	02140016	7/1/2017-6/30/2018	-	39,338
HPP & PHEP Combined Cooperative Agreement	93.069	02140017	7/1/2017-6/30/2018	-	135,026
				-	174,364
Environmental Public Health and Emergency Response:					
Environmental Public Health Tracking Network of KY	93.070	02250017	7/1/2017-6/30/2018	-	14,966
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements:					
HPP & PHEP	93.074	02220014	7/1/2017-6/30/2018	-	14,260
HPP & PHEP	93.074	0214EX16	7/1/2017-6/30/2018	-	1,789
ZIKA	93.074	02240016	7/1/2017-6/30/2018	-	7,718
				-	23,767
ACA Personal Responsibility Education Programs:					
PREP	93.092	02980016	7/1/2017-6/30/2018	-	1,115
PREP	93.092	02980017	7/1/2017-6/30/2018	-	57,552
				-	58,667
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:					
Tuberculosis Control Programs	93.116	010600OL18	7/1/2017-6/30/2018	-	9,150
Tuberculosis Control Programs	93.116	010600OL19	7/1/2017-6/30/2018	-	2,653
				-	11,803
Family Planning Services:					
Title X Family Planning	93.217	011500OL16	7/1/2017-6/30/2018	-	6,262
Title X Family Planning	93.217	011500OL17	7/1/2017-6/30/2018	-	122,435
Title X Family Planning	93.217	011500OL18	7/1/2017-6/30/2018	-	195,895
				-	324,592
Immunization Cooperative Agreements:					
Immunization Grant	93.268	010500OL16	7/1/2017-6/30/2018	-	5,000
Tobacco Control Programs:					
KY Healthy Communities - Tobacco Control	93.305	0240OL17	7/1/2017-6/30/2018	-	3,657
Subtotal HHS				\$ -	\$ 972,781

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Lake Cumberland District Health Department and is presented on the regulatory basis of accounting. 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)*. Therefore, some amounts presented in, or used in the preparation of, the basic financial statements may differ from these numbers.

Indirect Cost Rates

The Lake Cumberland District Health Department did not elect to use the 10 percent *de minimis* cost rate as allowed under the Uniform Guidance.

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the year ended June 30, 2018**

GRANTOR/PROGRAM TITLE	Federal CFDA Number	Pass/Through Contract Number	Grant Contract Period	Passed Through to Subrecipients	Expenditures
U.S. Department of Health and Human Services (HHS) (previous page)				\$ -	\$ 972,781
Passed through State (CHFS):					
ACA — Maternal, Infant, and Early Childhood Home Visiting Program Formula, Expansion, and Development Grants to States-Cluster:					
ACA Maternal, Infant, & Early Childhood Home Visiting Program:					
Home Visiting Program	93.505	013200OL13	7/1/2017-6/30/2018	\$ -	\$ 33,524
Maternal, Infant and Early Childhood Home Visiting Grant Program:					
Home Visiting Program	93.870	0130015	7/1/2017-6/30/2018	-	191,380
Total ACA - Maternal, Infant, and Early Childhood Visiting Program Formula, Expansion, and Development Grants to States Cluster				\$ -	\$ 224,904
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems in the ELC and EIP Cooperative Agreements:					
PPHF ELC and LAB	93.521	01380018	7/1/2017-6/30/2018	-	3,038
Preventive Health and Health Services Block Grant:					
Preventive Health Services	93.758	01040017	7/1/2017-6/30/2018	-	60,801
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF):					
Diabetes - Enhanced	93.757	02430416	7/1/2017-6/30/2018	-	901
Diabetes - Enhanced	93.757	02430418	7/1/2017-6/30/2018	-	5,562
Cardio - Enhanced	93.757	02430517	7/1/2017-6/30/2018	-	5,059
Cardio - Enhanced	93.757	02430518	7/1/2017-6/30/2018	-	15,155
				-	26,677
Domestic Ebola Supplement to the ELC for Infectious Diseases: Building Strengthening and Maintenance - Ebola	93.815	01410015	7/1/2017-6/30/2018	-	10,198
National Bioterrorism Hospital Preparedness Program:					
HPP & PHEP	93.889	02150016	7/1/2017-6/30/2018	-	5,073
HPP & PHEP	93.889	021500017	7/1/2017-6/30/2018	-	28,559
				-	33,632
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations:					
KY's Women's Cancer Screening Program	93.898	011100OL17	7/1/2017-6/30/2018	-	29,164
Direct Grant					
Rural Health Care Services Outreach Program	93.912	D04RH31636	5/01/2018-4/30/2021	-	72,996
HIV Care Formula Grants:					
Ryan White Care Act Title II	93.917	01690017	7/1/2017-6/30/2018	-	27,834
Ryan White Care Act Title II	93.917	01690018	7/1/2017-6/30/2018	-	90,134
				-	117,968
HIV Prevention Activities Health Department Based:					
KY Integrated HIV Surveillance & Prevention	93.940	014000OL16	7/1/2017-6/30/2018	-	13,835
Assistance Programs for Chronic Disease Prevention and Control:					
Arthritis - State Public Health Approaches	93.945	017600OL17	7/1/2017-6/30/2018	-	976
Arthritis - State Public Health Approaches	93.945	017600OL18	7/1/2017-6/30/2018	-	1,451
Obesity - Enhanced	93.945	024204OL17	7/1/2017-6/30/2018	-	14,719
				-	17,146
Maternal and Child Health Services Block Grant to the States:					
MCH Services Block Grant	93.994	01120016	7/1/2017-6/30/2018	-	76,606
MCH Services Block Grant	93.994	01120017	7/1/2017-6/30/2018	-	164,000
				-	240,606
Total U.S. Department of Health and Human Services				-	1,823,746
U.S. Food and Drug Administration:					
Direct Grant					
Retail Foods Standards Program	93.103	G-SP-1709-05337	1/2/2018-9/21/2018	\$ -	\$ 2,500
Total U.S. Food and Drug Administration				\$ -	\$ 2,500
Grand total federal awards expended				\$ -	\$ 3,499,934

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the year ended June 30, 2018**

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements:

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified Yes No
 Significant deficiencies identified that are not considered to be material weaknesses Yes None reported

Non-compliance material to financial statements noted Yes No

Federal Awards:

Internal control over major programs:

Material weaknesses identified Yes No
 Significant deficiencies identified that are not considered to be material weaknesses Yes None reported

Type of auditors' report issued on compliance for major programs:

Unmodified for all major programs.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Major Programs:

CFDA Number	Name of Federal Program or Cluster
-------------	------------------------------------

10.577	USDA - WIC Administration
--------	---------------------------

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as a low-risk auditee? Yes No

II. FINDINGS RELATED TO FINANCIAL STATEMENTS
NONE

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
NONE

IV. PRIOR AUDIT FINDINGS
NONE

LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
SCHEDULE OF PRIOR AUDIT FINDINGS
June 30, 2018

There are no prior audit findings to report.

11/26/18

Period: October 2018

Financial Position

The LCDHD balance sheet for the period shows \$6,384,112.05 in assets with \$117,670.70 of that owed in current liabilities. The total of LCDHD's assets is equal to over 4 months of this year's average expenses. LCDHD had 3,794,978.85 in Year-To-Date revenues, and \$4,782,227.50 in Year-To-Date expenditures resulting in a \$987,248.35 deficit for the period.

Our annual revenue is less than budgeted because we have yet to collect any funds from the local taxing districts. We will collect the first half of the management funds due from them in December 2018 to early January 2019. Additionally, we've collected less Medicaid revenue, partly because the first quarter of the year, school was not in session. And finally, we appear to have some federal grant money that hasn't been collected as of yet, so our federal funds appear less than budgeted in this category as a result.

Our annual expenses appear to be less than budgeted. The biggest difference is that we had budgeted \$365,639 as other expenses and have only spent about ½ of this amount so far. Majority of what was underspent as Other expense was in program and educational supplies. We still plan to meet budget in these categories. As a result, these costs will catch up as the year goes on.

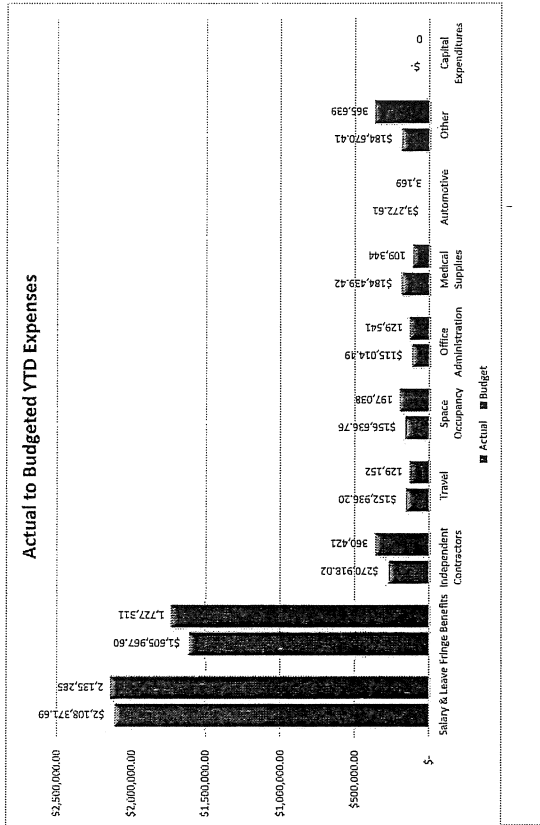
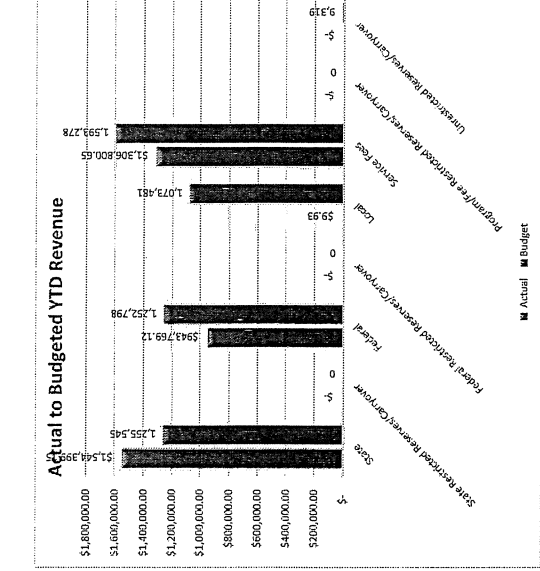
Finally, this note, DPH is four quarters behind on billing us for their Medicaid Match payments.

The Medicaid Match amount due back to DPH each quarter is dependent on the amount of Medicaid money we receive for the previous quarter, but as DPH has delayed billing us for the last four quarters, we estimate approximately \$500,000 is now due back to the state out of the Medicaid Revenue we've collected for services. In speaking with DPH it's likely we'll have to pay the four budgeted match payments for FY19, plus a catchup of two they are behind on.

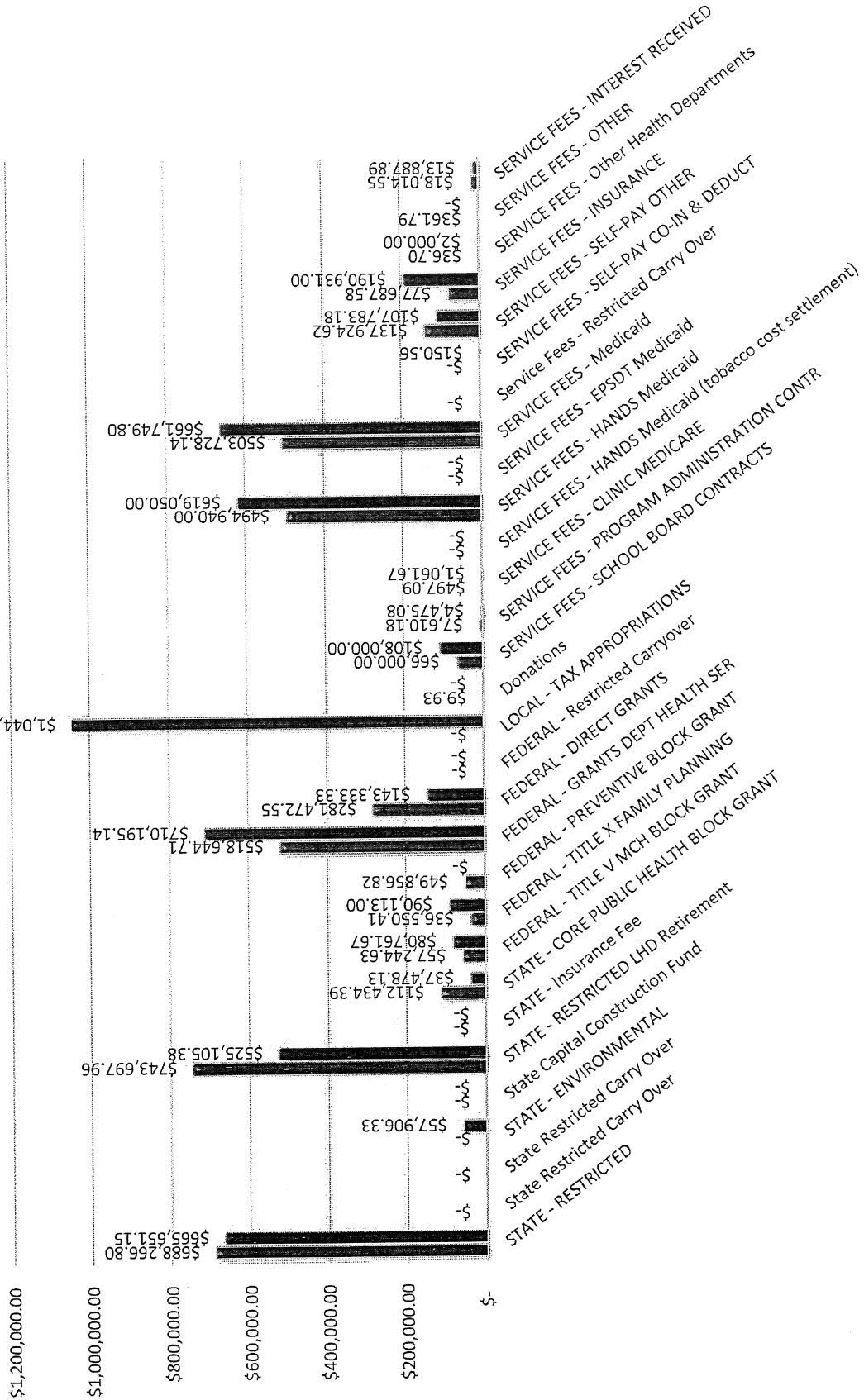
At this point in the fiscal year it is still very difficult to project a reliable fiscal year end 2019 position. As a result, we plan on ending the year as budgeted at a \$483,786 surplus.

Lake Cumberland District Health Department
 Summary Statement of Revenue and Expense
 As of Period Ending October 31, 2018

	Current Month			Year to Date		
	Actual	%	Variance	Actual	%	Variance
Revenue:						
State Restricted Reserves/Carryover	\$ 153,736.49	16.32%	(160,150)	\$ 1,544,399.15	40.70%	288,854
Federal Restricted Reserves/Carryover	\$ 423,468.51	44.85%	110,269	\$ 943,769.12	24.87%	(309,029)
Local Restricted Reserves/Carryover	\$ 0.88	0.00%	(266,369)	\$ -	0.00%	0
Service Fees	\$ 364,894.19	38.73%	(33,426)	\$ 1,306,800.65	34.43%	(286,477)
Program/Fee Restricted Reserves/Carryover	\$ -	0.00%	0	\$ -	0.00%	0
Unrestricted Reserves/Carryover	\$ 942,100.07	100.00%	(2,330)	\$ 3,794,978.85	100.00%	(9,319)
Total Revenue	\$ 1,544,399.15	100.00%	(354,006)	\$ 3,794,978.85	100.00%	(1,389,443)
Expense:						
Salary & Leave	\$ 471,223.66	50.02%	(42,826)	\$ 2,108,371.69	55.56%	(26,913)
Fringe Benefits	\$ 274,032.45	29.09%	(415,834)	\$ 1,605,967.60	42.32%	(121,343)
Independent Contractors	\$ 29,714.69	3.15%	(60,390)	\$ 270,918.02	7.14%	(89,503)
Travel	\$ 46,178.94	4.90%	(32,288)	\$ 152,836.20	4.03%	23,784
Space Occupancy	\$ 39,064.59	4.15%	(10,195)	\$ 156,636.76	4.13%	(40,401)
Office Administration	\$ 38,808.91	4.12%	(6,424)	\$ 115,014.49	3.03%	(14,527)
Medical Supplies	\$ 56,551.22	6.00%	29,215	\$ 184,439.42	4.86%	75,096
Automotive	\$ 797.48	0.08%	792	\$ 3,272.61	0.09%	104
Other	\$ 19,852.24	2.11%	(71,558)	\$ 184,670.41	4.87%	(180,968)
Capital Expenditures	\$ -	0.00%	0	\$ -	0.00%	0
Total Expense	\$ 976,224.18	103.62%	(277,236)	\$ 4,782,227.20	126.01%	(374,672)
Excess/(Deficit) of Revenue over Expense:	\$ (34,124.11)	-3.62%	(76,770)	\$ (987,248.35)	-26.01%	(1,014,770)
Less: Reserve used for Program Deficits	\$ -			\$ -		
Actual Cash Surplus/(Deficit)	\$ (34,124.11)			\$ (987,248.35)		

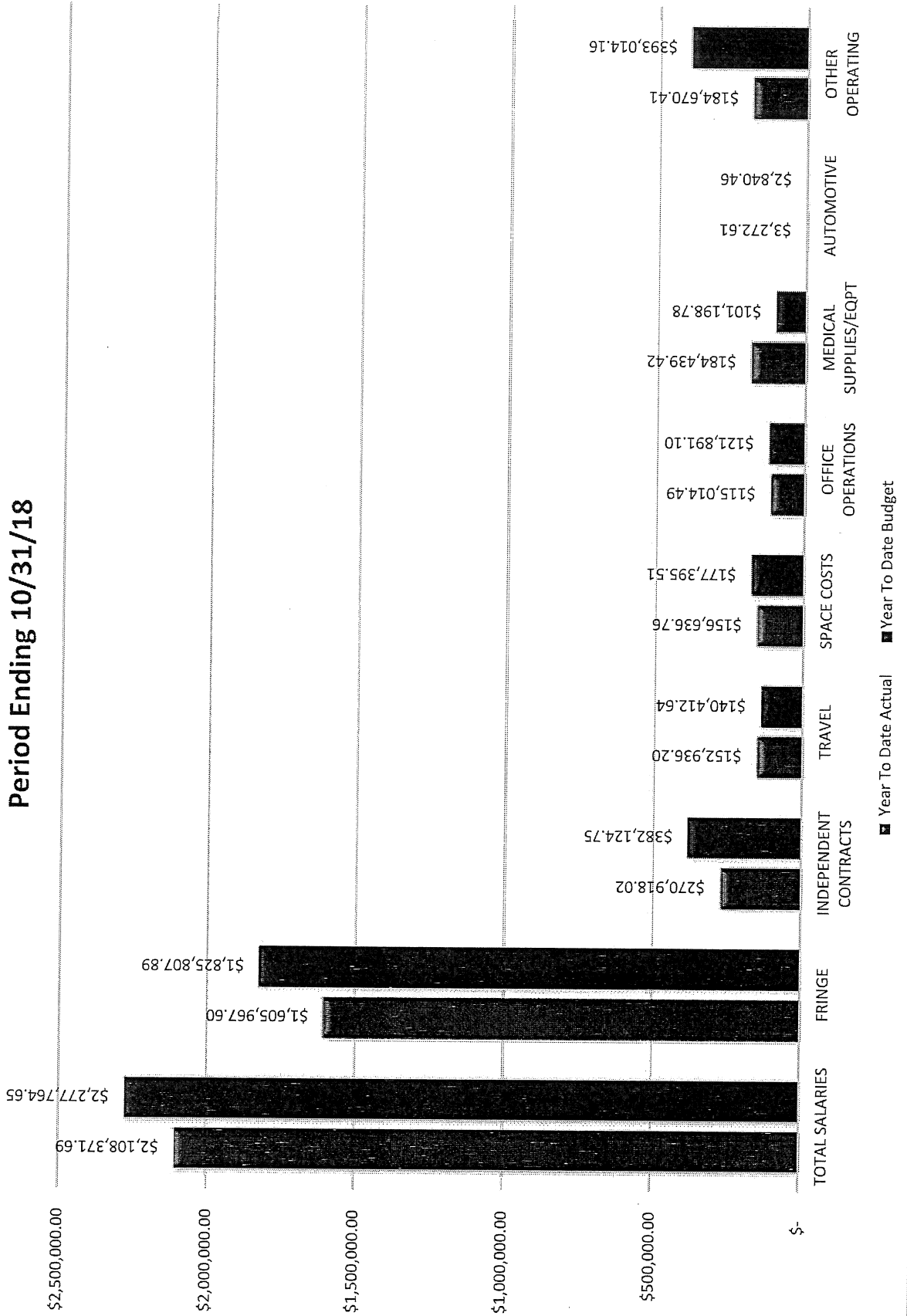


Revenue
Period Ending 10/31/18



■ Year To Date Actual ■ Year To Date Budget

Expenditures Period Ending 10/31/18



Lake Cumberland District Health Department		
Balance Sheet		
October 31, 2018		
Account	Account Name	Amount
Assets		
104000	LOCAL BANK ACCOUNT	\$ 4,338,653.81
104001	(FEBCO) BANK ACCOUNT	\$ -
106000	PETTY CASH	\$ 2,100.00
111000	TIME/CERTIFICATE OF DEP	\$ 1,997,401.61
120001	ADAIR TAXING DISTRICT	\$ 6,447.74
120023	CASEY TAXING DISTRICT	\$ 1,780.05
120029	CUMBERLAND TAXING DISTR	\$ 3,239.84
120074	MCCREARY TAXING DISTRIC	\$ 20,856.83
120100	PULASKI TAXING DISTRICT	\$ 8,347.51
120104	RUSSELL TAXING DISTRICT	\$ 2,941.94
120109	TAYLOR TAXING DISTRICT	\$ 1,724.17
120116	WAYNE TAXING DISTRICT	\$ 618.55
Total Assets		\$ 6,384,112.05
Liabilities & Fund Balance		
Liabilities		
140002	Passport DPH Admin	\$ 9,735.80
140501	ANTHEM ADMIN	\$ 8,930.16
140601	AETNA ADMIN FEES	\$ 28,962.39
140701	KY SPIRIT DPH ADMIN	\$ 15,390.75
140801	WELL CARE DPH ADMIN	\$ 33,081.76
140901	Humana DPH Admin	\$ 7,876.50
141000	ACCOUNTS PAYABLE	\$ (86.40)
147050	KY GROUP LIFE INS	\$ 34.50
147057	KY EMP HEALTH INS PLAN	\$ -
147080	DELTA DENTAL A	\$ -
147081	DELTA DENTAL B	\$ -
147096	FEBCO FLEX MEDICAL SPEN	\$ 7,189.28
148009	GREENSBURG CITY TAX	\$ 287.49
148016	RUSSELL COUNTY TAX	\$ 389.43
148030	MCCREARY LOCAL TAX	\$ 503.18
148056	WAYNE COUNTY TAX	\$ 361.10
148062	PULASKI CNTY TAX WITHEL	\$ 1,430.95
148063	JAMESTOWN CITY TAX WITH	\$ 519.25
148065	BURKESVILLE CITY TAX	\$ 386.69
148074	CUMBERLAND COUNTY SCHOO	\$ 71.14
148084	COLUMBIA CITY TAX	\$ 245.91
148086	SOMERSET CITY TAX	\$ 1,073.33
148096	CLINTON COUNTY TAX	\$ 324.28
148097	TAYLOR COUNTY TAX	\$ 360.13
148098	CUMBERLAND COUNTY TAX	\$ 293.96
149080	COBRA DELTA DENTAL	\$ 245.19
150000	KENTUCKY RETIREMENT SYS	\$ -
150500	RETIREMENT PURCHASE (TA	\$ -
169000	MISCELLANEOUS	\$ 63.93
Total Liabilities		\$ 117,670.70
Fund Balance		
171000	UNRESTRICTED FUND BALAN	\$ 5,785,499.14
171826	URESTR LOCAL COMM HLTH	\$ 150.30
172712	STATE RSTR DENTAL	\$ 2,369.00
172738	STATE RSTR KCCSP OUTRCH	\$ 5.69
172762	STATE RESTR SMLNG SCHLS	\$ 72,393.90
172770	STATE RESTR KCCSP	\$ 1,315.28
172842	STATE RESTR HIV CNSLNG/	\$ 8,341.94
173725	FED RESTR KWCSPP PINK OU	\$ 3,554.12
173726	FED RESTR PHER	\$ 957.47
173760	FED RESTR HANDS Multi	\$ 17,449.98
173767	FED RESTR HANDS Multi	\$ 33,886.72
173828	FED RESTR DIABETES STIT	\$ 20,728.95
174712	FEE RESTR DENTAL	\$ 26,795.88
174747	FEE RESTR RESTR Khref	\$ 14,039.79
174758	FEE RESTR HV/GO365	\$ 431,969.02
174803	FEE RESTR PRENATAL	\$ 23.55
174805	FEE RESTR NUTRITION	\$ 3,148.52
174827	FEE RESTR ADAIR SMK FRE	\$ 18.32
174839	FEE RESTR MARSHALL DIAB	\$ 44,192.99
174858	FEE RESTR SCHL HLTH	\$ 786,849.14
Total Fund Balance		\$ 7,253,689.70
Total Liabilities and Fund Balance		\$ 7,371,360.40
Deficit		(\$987,248.35)
Cash/CDs/Investments (Assets Less Liabilities)		\$6,266,441.35
Cash/CDs/Investments at 2014-15 Close (Assets Less Liabilities)		\$7,253,689.70
Deficit		(\$987,248.35)
Fiscal Year To Date Revenues		\$3,794,978.85
Fiscal Year To Date Expenditures		\$4,782,227.20
Deficit		(\$987,248.35)

Lake Cumberland District Health Department
Revenue & Expense Summary Comparison to Prior Year
As of Period Ending October 31, 2018

	Current YTD Actual	Prior YTD Actual	Change	% Change
Revenue:				
State	\$ 1,544,399.15	1,806,046	(261,647)	-14%
Federal	\$ 943,769.12	846,143	97,627	12%
Local	\$ 9.93	0	10	2513%
Service Fees	\$ 1,306,800.65	1,364,272	(57,472)	-4%
Unrestricted Carryover	\$ -	0	0	N/A
Total Revenue	\$ 3,794,978.85	\$ 4,016,461.24	(221,482)	-6%
Expense:				
Salary & Leave	\$ 2,108,371.69	2,189,144	(80,772)	-4%
Fringe Benefits	\$ 1,605,967.60	1,685,865	(79,898)	-5%
Independent Contractors	\$ 270,918.02	635,780	(364,862)	-57%
Travel	\$ 152,936.20	120,876	32,060	27%
Space Occupancy	\$ 156,636.76	134,096	22,540	17%
Office Administration	\$ 115,014.49	148,228	(33,213)	-22%
Medical Supplies	\$ 184,439.42	77,369	107,070	138%
Automotive	\$ 3,272.61	2,768	505	18%
Other	\$ 184,670.41	342,842	(158,172)	-46%
Capital Expenditures	\$ -	0	0	N/A
Total Expense	\$ 4,782,227.20	\$ 5,336,969.18	(554,742)	-10%
Excess/(Deficit) of Revenue over Expense:	\$ (987,248.35)	\$ (1,320,507.94)	333,260	-25%

**Lake Cumberland District Health Department
Patient and Services YTD Current vs. Prior Comparison
As of Period Ending October 31, 2018**

	<u>Current Year</u>	<u>Prior Year</u>	<u>Change</u>	<u>% Change</u>
Unduplicated Patients	16,652	16,051	601	3.74%
Services:				
Clinic	57,414	56,841	573	1.01%
Laboratory	6,645	7,529	(884)	-11.74%
Supplemental	226	317	(91)	-28.71%
Total Services	<u>64,285</u>	<u>64,687</u>	<u>(402)</u>	<u>-0.62%</u>
Encounters for Clinic	67,699	65,560	2,139	3.26%
RBRV's				
Clinic	24,150	23,724	426	1.80%
Laboratory	23,313	27,398	(4,085)	-14.91%
Total RBRV's	<u>47,463</u>	<u>51,122</u>	<u>(3,659)</u>	<u>-7.16%</u>
Services per Patient	3.86	4.03	(0.17)	-4.21%
RBRV per Encounter	0.70	0.78	(0.08)	0.86

353 plus 758 report

Clinic Services	353 Report		Change	% Change
	Current Year	Prior Year		
712	85	161	(76)	-47%
800	17,402	12,241	5,161	42%
802	5,193	6,531	(1,338)	-20%
803	1	6	(5)	-83%
804	25,463	27,562	(2,099)	-8%
805	109	155	(46)	-30%
806	2,441	2,907	(466)	-16%
807	106	153	(47)	-31%
809	11	0	11	-
810	3,213	2,597	616	24%
813	910	1,036	(126)	-12%
858	9,125	11,021	(1,896)	-17%
Total Clinic Services	<u>64,059</u>	<u>64,370</u>	<u>(311)</u>	<u>0%</u>

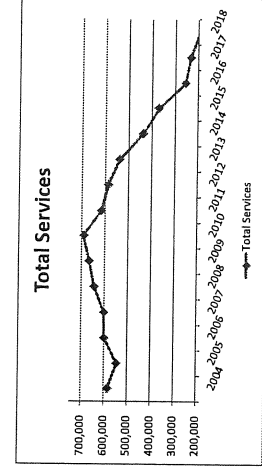
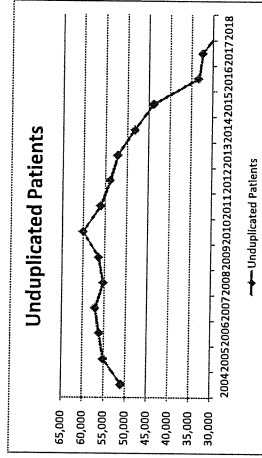
135 Report

135 Report

Patients	135 Report		Change	% Change
	Current Year	Prior Year		
712	69	146	(77)	-53%
800	3,156	1,436	1,720	120%
802	1,046	1,272	(226)	-18%
803	1	2	(1)	-50%
804	6,715	7,299	(584)	-8%
805	46	55	(9)	-16%
806	609	681	(72)	-11%
807	57	77	(20)	-26%
809	0	0	0	-
810	999	737	262	36%
813	398	447	(49)	-11%
858	4,740	5,266	(526)	-10%

Lake Cumberland District Health Department
Patient and Services Fiscal Year Trending Analysis

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Unduplicated Patients	50,900	55,123	56,152	57,175	55,291	56,459	60,109	56,085	53,874	52,157	48,307	43,923	33,311	32,479	27,834
Services:															
Clinic	512,438	471,632	530,939	528,654	562,190	585,521	613,565	551,349	528,326	488,401	397,651	339,918	228,370	201,426	172,348
Laboratory	72,244	73,390	67,581	73,739	82,009	80,520	78,634	64,526	59,501	49,872	40,739	30,416	27,752	22,498	20,297
Supplemental	584,682	545,022	598,520	602,393	644,199	666,041	692,199	615,875	588,827	538,273	438,390	370,334	256,122	232,533	193,548
Total Services	458,653	487,283	545,065	580,767	616,281	640,742	663,299	597,270	577,400	540,174	440,548	373,098	259,694	226,337	168,156
RBRV's															
Clinic	171,480	173,695	191,444	220,244	240,947	265,036	267,943	252,792	259,908	263,838	181,067	148,794	102,022	97,865	68,014
Laboratory	241,557	282,952	307,172	396,760	375,144	588,419	903,902	230,018	208,686	211,587	195,440	142,286	109,408	83,104	62,403
Total RBRV's	413,047	456,647	498,616	617,004	616,091	853,455	1,171,845	482,809	468,604	475,424	376,506	291,080	211,429	180,969	130,418
Services per Patient	11.49	9.89	10.66	10.54	11.65	11.80	11.52	10.98	10.89	10.32	9.08	8.43	7.69	7.16	6.95
RBRV per Encounter	0.90	0.94	0.91	1.06	1.00	1.33	1.77	0.81	0.81	0.88	0.85	0.78	0.81	0.80	0.78
Service Fee Revenue															
SF Revenue per Patient	0.00	0.00	0.00	0.00	0.00	6,445,928	7,318,486	8,163,604	8,152,690	5,677,521	4,451,357	4,273,794	2,498,350	2,987,957	2,256,573
SF Revenue per Encounter	0.00	0.00	0.00	112.74	132.36	144.59	125.47	143.36	104.15	108.85	92.15	97.30	75.00	92.00	81.14
SF Revenue per RBRV	0.00	0.00	0.00	11.10	11.88	12.74	11.37	13.65	9.72	10.51	10.10	11.45	9.62	13.20	13.43
Total Services	0.00	0.00	0.00	10.45	11.88	9.57	6.44	16.89	11.97	11.94	11.82	14.68	11.82	16.51	17.32
% Increase/(Decrease)															
Unduplicated Patients	1.33%	6.30%	1.87%	1.82%	-3.30%	2.11%	6.46%	-6.69%	-3.94%	-3.19%	-7.38%	-9.08%	-24.16%	-2.50%	-14.30%
Services:															
Clinic	0.51%	-7.96%	12.57%	-0.43%	6.34%	4.15%	4.79%	-10.14%	-4.18%	-7.56%	-18.58%	-14.52%	-32.82%	-11.80%	-14.44%
Laboratory	-0.33%	1.59%	-7.92%	9.11%	11.22%	-1.82%	-2.34%	-17.94%	-9.34%	-14.75%	-18.31%	-25.34%	-6.76%	-18.93%	-9.78%
Supplemental	0.40%	-6.78%	9.82%	0.85%	6.94%	3.39%	3.93%	-11.03%	-4.72%	-8.27%	-18.56%	-15.52%	-30.84%	-9.21%	-16.77%
Total Services	1.08%	6.24%	11.86%	6.55%	6.12%	3.97%	3.52%	-9.95%	-3.33%	-6.45%	-18.44%	-15.31%	-30.40%	-12.84%	-25.71%
RBRV's															
Clinic	3.29%	1.29%	10.22%	15.04%	9.40%	10.00%	1.10%	-5.65%	2.82%	1.51%	-31.37%	-17.82%	-31.43%	-4.07%	-30.50%
Laboratory	-3.16%	17.14%	8.56%	29.17%	-5.45%	56.85%	53.62%	-74.55%	-9.27%	1.39%	-7.63%	-27.20%	-23.11%	-24.04%	-24.91%
Total RBRV's	-0.58%	10.56%	9.19%	23.74%	-0.15%	38.53%	37.31%	-58.80%	-2.94%	1.46%	-20.81%	-22.69%	-27.36%	-14.41%	-27.93%
Services per Patient	-0.92%	-13.92%	7.80%	-1.15%	10.58%	1.25%	-2.38%	-4.64%	-0.81%	-5.25%	-12.07%	-7.09%	-8.81%	-6.88%	-2.87%
RBRV per Encounter	-1.64%	4.06%	-2.38%	16.13%	-5.90%	33.24%	32.64%	-54.24%	0.40%	8.45%	-2.90%	-8.71%	4.36%	-1.79%	-3.00%



Lake Cumberland District Health Department

Financial Analysis

Fiscal Year-to-Date as of October 31, 2018

CC#	Cost Center	Actual		Fiscal Year-to-Date as of October 31, 2018			Over/(Under) Budget			% Over/(Under) Budget		
		Revenue	Expense	Excess	Revenue Budget YTD	Expense Budget YTD	Excess	Revenue	Expense	Excess	Revenue	Expense
500	Food Service	\$ 600.00	\$ 127,038.45	(126,438)	124,561	124,561	(123,961)	2,477	(126,438)	-99.52%	1.99%	-101.51%
520	Public Facilities	\$ 4,700.32	\$ 25,603.88	(20,904)	28,998	28,998	(24,298)	(3,394)	(20,904)	-83.79%	-11.70%	-72.09%
540	General Sanitation	\$ -	\$ 67,340.42	(67,340)	65,971	65,971	(65,971)	1,370	(67,340)	-100.00%	2.08%	-102.08%
560	Onsite Sewage	\$ 114,189.00	\$ 157,765.77	(43,577)	160,524	160,524	(46,335)	(2,758)	(43,577)	-28.86%	-1.72%	-27.15%
580	Tanning Beds	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
590	Other Environmental	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
591	Radon	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
592	Retail Food Standards Grant	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
595	West Nile Virus	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
598	Winter Storm Response	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
599	Winter Storm Resp-Local	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
712	Dental Services	\$ 1,993.84	\$ 3,434.13	(1,440)	4,397	4,397	(2,403)	(963)	(1,440)	-54.65%	-21.90%	-32.76%
722	Asthma Education	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
723	Osteoporosis	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
725	KWSCP Pink County Outreach	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
727	Needle Exchange/Harm Reduction	\$ -	\$ 62,973.88	(62,974)	68,097	53,097	(68,097)	9,877	(77,974)	-100.00%	14.50%	-114.50%
726	PHER	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
728	Diabetes Case Management	\$ -	\$ 0.47	(0)	0	0	0	0	(0)	0.00%	0.00%	0.00%
729	ESVAR-VHP	\$ 876.96	\$ 4,149.75	(3,272)	333	0	544	4,150	(3,606)	163.09%	1244.93%	-1081.84%
731	Ebola Coordination	\$ -	\$ 1,094.89	(1,095)	0	0	0	1,095	(1,095)	0.00%	0.00%	0.00%
732	DIABETES PREVENTION PROGRAM	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
735	Oral Health Coalitions	\$ 49,856.82	\$ 54,849.53	(4,993)	33,820	17,534	16,037	37,315	(21,278)	47.42%	110.33%	-62.92%
736	Community Health Action Team	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
737	EMERGING INFECTIOUS DISEASE	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
738	KCCSP Outreach & Education	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
740	Coordinated School Health	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
741	Passport Referrals	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
742	EnviroHealth Link	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
745	Winter Storm	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
746	Environmental Strike Team	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
747	KHREF	\$ -	\$ (2,141.64)	2,142	0	0	0	(2,142)	2,142	0.00%	0.00%	0.00%
748	IHP School Services	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
749	HPP Training Coordinator	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
750	Accreditation	\$ -	\$ 29,947.06	(29,947)	2,100	6,299	(2,100)	27,847	(29,947)	-100.00%	1326.28%	-1426.28%
752	HANDS GF Services	\$ 252,970.00	\$ 320,263.30	(67,293)	316,092	316,092	(63,122)	4,161	(67,293)	-19.97%	1.32%	-21.29%
753	PHEP Special Project	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
755	Zika Vector Control	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
756	PERSONAL RESPNSBLTY EDCTN	\$ 5,639.86	\$ 11,807.73	(6,168)	23,057	23,057	(17,417)	(11,260)	(6,168)	-75.54%	-48.79%	-26.75%
757	Regional EPI	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
758	GO365 (HUMANANA VITALITY)	\$ 49,225.00	\$ 80,603.72	(31,379)	128,333	128,333	(79,108)	(47,730)	(31,379)	-61.64%	-37.19%	-24.45%
759	Regional Preparedness Coord	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
760	HANDS - Federal Home Visiting Serv	\$ 43,038.00	\$ 64,035.72	(20,998)	126,419	87,103	(93,391)	(23,068)	(60,313)	-65.96%	-18.25%	-47.71%
762	Smiling Schools Program	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
764	Tobacco Free Schools	\$ 90,000.00	\$ 22,151.32	67,849	30,000	0	60,000	22,151	37,849	200.00%	73.84%	126.16%
765	HREP A Outbreak Activities	\$ 2,848.84	\$ 4,379.80	(1,531)	8,333	0	(5,484)	4,380	(9,864)	-65.81%	52.56%	-118.37%
766	MCH Coordinator	\$ 43,611.25	\$ 68,715.50	(22,104)	63,540	59,374	(19,928)	6,342	(26,270)	-31.36%	9.98%	-41.34%
767	HANDS Expanded Multi-Gravida Fam Outreach	\$ -	\$ 3,773.02	(3,773)	0	0	0	3,773	(3,773)	0.00%	0.00%	0.00%
768	HANDS Expansion/Outreach	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
770	Kentucky Colon Cancer Screening Ph	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
771	PHEP Special Project	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
772	HBE Assistance	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
774	Child Fatality Prevention	\$ 2,500.00	\$ 5,683.04	(3,183)	4,255	3,371	(1,755)	2,312	(4,067)	-41.24%	54.35%	-95.59%
775	ECD School Projects	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
800	Pediatric/Adolescent	\$ 244,144.91	\$ 418,982.50	(174,838)	0	0	244,145	418,983	(174,838)	0.00%	0.00%	0.00%
801	Immunizations	\$ -	\$ -	0	0	0	0	0	0	0.00%	0.00%	0.00%
802	Family Planning	\$ 105,824.83	\$ 179,762.97	(73,939)	0	0	105,825	179,763	(73,939)	0.00%	0.00%	0.00%
803	Maternity Services	\$ 18.11	\$ -	18	263,877	263,877	(263,859)	(263,877)	18	-99.99%	-100.00%	0.01%
804	WIC Services	\$ 324,228.00	\$ 447,873.53	(123,646)	568,605	1,705,815	(244,377)	(120,731)	(123,646)	-42.98%	-21.23%	-21.75%
805	Medical Nutrition	\$ 14,402.45	\$ 12,024.09	2,378	22,629	22,629	(8,227)	(10,605)	2,378	-36.35%	-46.87%	10.51%
806	Medical Nutrition	\$ 32,468.46	\$ 90,108.70	(57,640)	93,395	93,395	(60,927)	(3,286)	(57,640)	-65.24%	-3.52%	-61.72%

Lake Cumberland District Health Department
Financial Analysis
Fiscal Year-to-Date as of October 31, 2018

Cost Center	CC#	Actual			Over/(Under) Budget			% Over/(Under) Budget		
		Revenue	Expense	Excess	Revenue	Expense	Excess	Revenue	Expense	Excess
STD Services	807	\$ 1,628.92	\$ 6,081.47	(4,453)	(8,425)	(3,972)	(4,453)	-83.80%	-39.51%	-44.29%
Diabetes	809	\$ 71,835.98	\$ 83,017.95	(11,182)	(8,489)	2,693	(11,182)	-10.57%	3.35%	-13.92%
Adult Services	810	\$ 31,190.92	\$ 208,451.57	(177,261)	(80,669)	96,592	(177,261)	-72.12%	86.35%	-158.47%
Lead Poisoning Prevention	811	\$ -	\$ 239.26	(239)	0	239	(239)	0.00%	0.00%	0.00%
Breast & Cervical Cancer	813	\$ 19,653.52	\$ 39,767.71	(20,114)	(30,651)	(10,537)	(20,114)	-60.93%	0.00%	0.00%
MCH Forum	816	\$ -	\$ -	0	0	0	0	0.00%	0.00%	0.00%
Healthy Communities - Tobacco	817	\$ -	\$ -	0	0	0	0	0.00%	0.00%	0.00%
Community Based Services	818	\$ -	\$ -	0	0	0	0	0.00%	0.00%	0.00%
PREPAREDNESS COORDINATOR & TR	821	\$ 27,136.45	\$ 38,254.96	(11,119)	(7,124)	3,995	(11,119)	-20.79%	0.00%	0.00%
PREPAREDNESS EPIDEM & SURV	822	\$ 27,890.44	\$ 34,698.78	(6,809)	(2,953)	3,856	(6,809)	-9.57%	12.50%	-22.08%
PREPAREDNESS MEDICAL RSRV	823	\$ -	\$ 1,553.10	(1,553)	(1,920)	(367)	(1,553)	-100.00%	0.00%	-80.88%
Bioreactor - Focus Area F	824	\$ -	\$ -	0	0	0	0	0.00%	0.00%	0.00%
Bioreactor - Focus Area G	825	\$ -	\$ -	0	0	0	0	0.00%	0.00%	0.00%
Local Community Public Health Proj	826	\$ -	\$ 16,944.20	(16,944)	(25,670)	(8,725)	(16,944)	-100.00%	-33.99%	-66.01%
Adair County Smoke Free Sponsorsh	827	\$ -	\$ -	0	0	0	0	0.00%	0.00%	0.00%
Diabetes Outreach and Education	828	\$ -	\$ -	0	0	0	0	0.00%	0.00%	0.00%
Heart4Change	829	\$ 51,970.67	\$ 49,484.32	2,486	(16,583)	(19,069)	2,486	-24.19%	-27.82%	3.63%
Sexual Risk Avoidance Education Dir	830	\$ 109,545.37	\$ 104,139.84	5,405	(36,049)	(41,455)	5,405	-24.76%	-28.47%	3.71%
Worksite Wellness Project	831	\$ 2,610.18	\$ 2,750.50	(140)	2,610	2,751	(140)	0.00%	0.00%	0.00%
Heart Disease & Stroke Prevention	832	\$ -	\$ -	0	0	0	0	0.00%	0.00%	0.00%
Breastfeeding	833	\$ 7,839.68	\$ 14,104.76	(6,265)	(12,446)	(6,183)	(6,265)	-61.36%	-30.48%	-30.88%
Susan G Komen Partnership	834	\$ -	\$ -	0	0	0	0	0.00%	0.00%	0.00%
Cervical Cancer Free KY	835	\$ 1,336.34	\$ 2,787.92	(1,452)	1,800	1,800	1,452	-25.76%	54.88%	-80.64%
Tobacco Prevention Project	836	\$ 38,611.68	\$ 44,451.57	(5,840)	60,185	49,585	148,755	-35.85%	-8.53%	-27.32%
Absstinence Education	837	\$ -	\$ -	0	0	0	0	0.00%	0.00%	0.00%
HAI Prevention (Inlec. Prev. Conf)	838	\$ 5,000.00	\$ -	5,000	0	0	0	0.00%	0.00%	0.00%
Marshall Univ. Diabetes Grant	839	\$ -	\$ 6,972.34	(6,972)	4,000	4,000	12,000	-100.00%	74.31%	-174.31%
Breastfeeding Peer Counselor	840	\$ 13,602.95	\$ 17,176.92	(3,574)	20,000	20,000	60,000	-31.99%	-14.12%	-17.87%
Federal Diabetes Today	841	\$ 6,000.00	\$ 6,000.00	0	6,667	6,667	20,000	-10.00%	-10.00%	0.00%
HIV Counseling & Testing	842	\$ 48.73	\$ 103.38	(55)	11,859	11,859	35,578	-99.59%	-99.13%	-0.46%
Ryan White	844	\$ 84,629.84	\$ 108,098.34	(23,469)	126,400	126,400	379,200	-33.05%	-14.48%	-18.57%
Ryan White	845	\$ 40,421.57	\$ 81,374.29	(40,953)	125,839	125,839	377,516	-67.88%	-35.33%	-32.54%
Rural Health Opioid Grant	846	\$ 119,956.51	\$ 92,020.11	27,936	84,372	84,372	253,116	42.18%	9.06%	33.11%
Healthy Start Project	848	\$ 10,741.44	\$ 12,316.12	(1,575)	17,253	17,253	51,760	-37.74%	-28.62%	-9.13%
Pandemic Flu Summit	851	\$ -	\$ -	0	0	0	0	0.00%	0.00%	0.00%
HANDS PRIMA GRAVIDA PROGRAM	853	\$ 523,980.00	\$ 649,043.35	(125,063)	701,848	701,848	2,105,545	-25.34%	-7.52%	-17.82%
Arthritis	856	\$ -	\$ -	0	0	0	0	0.00%	0.00%	0.00%
Physical Activity	857	\$ -	\$ -	0	0	0	0	0.00%	0.00%	0.00%
Supplemental School Health	858	\$ 219,604.09	\$ 324,390.57	(104,786)	469,242	469,242	1,407,727	-63.16%	-30.87%	-22.29%
MRC - ASPR Training	871	\$ -	\$ -	0	0	0	0	0.00%	0.00%	0.00%
TLC - Obesity Grant	872	\$ -	\$ -	0	0	0	0	0.00%	0.00%	0.00%
HPP Coordinators	875	\$ 7,003.86	\$ 7,927.67	(924)	11,655	11,655	34,965	-39.91%	-31.98%	-7.93%
EPSDT Verbal Notification	883	\$ -	\$ -	0	0	0	0	0.00%	0.00%	0.00%
WIC Operational Adjust Funding	886	\$ -	\$ -	0	0	0	0	0.00%	0.00%	0.00%
Care Assessment & Policy Dev.	890	\$ 1,252.00	\$ 3,781.20	(2,529)	2,873	2,873	8,618	-66.42%	31.63%	-88.04%
Medicaid Match	891	\$ -	\$ 62,854.08	(62,854)	151,703	151,703	455,109	-100.00%	-58.57%	-41.43%
Minor Receipts	892	\$ 340.51	\$ -	341	0	0	0	0.00%	0.00%	0.00%
Capital	894	\$ -	\$ -	0	10,000	0	0	100.00%	0.00%	-100.00%
Allocable Direct	895	\$ 987,810.55	\$ 504,228.48	483,582	504,191	1,512,572	38	95.92%	0.01%	95.91%
Total		\$ 3,794,976.85	\$ 4,782,227.20	(987,250)	4,522,706	4,387,788	13,163,364	-16.09%	8.72%	-24.81%

Lake Cumberland District Health Department
Actual versus Earned Revenue
Fiscal Year-to-Date as of October 31, 2018

Cost Center	CC #	Actual Revenue	Earned Revenue	Variance	% Variance	Months Equivalent Uncollected
Food Service	500	\$ 600.00	127,138	(126,538)	-100%	3.98
Public Facilities	520	\$ 4,700.32	26,653	(21,953)	-82%	3.29
General Sanitation	540	\$ -	67,340	(67,340)	-100%	4.00
Onsite Sewage	560	\$ 114,189.00	157,766	(43,577)	-28%	1.10
Tanning Beds	580	\$ -	0	0	NA	
Other Environmental	590	\$ -	0	0	NA	
Radon	591	\$ -	0	0	NA	
Retail Food Standards Grant	592	\$ -	0	0	NA	
West Nile Virus	595	\$ -	0	0	NA	
Winter Storm Response	598	\$ -	0	0	NA	
Winter Storm Resp-Local	599	\$ -	0	0	NA	
Dental Services	712	\$ 1,993.84	3,979	(1,985)	-50%	2.00
Asthma Education	722	\$ -	0	0	NA	
Osteoporosis	723	\$ -	0	0	NA	
KWSCP Pink County Outreach	725	\$ -	0	0	NA	
Needle Exchange/Harm Reduction	727	\$ -	0	0	NA	
PHER	726	\$ -	0	0	NA	
Diabetes Case Management	728	\$ -	0	(0)	-100%	4.00
ESVAR-VHP	729	\$ 876.96	1,000	(123)	-12%	0.49
Ebola Coordination	731	\$ -	0	0	NA	
DIABETES PREVENTION PROGRAM	732	\$ -	1,095	(1,095)	-100%	4.00
Oral Health Coalitions	735	\$ -	0	0	NA	
Community Health Action Team	736	\$ 49,856.82	54,850	(4,993)	-9%	0.36
EMERGING INFECTIOUS DISEASE	737	\$ -	0	0	NA	
KCCSP Outreach & Education	738	\$ -	0	0	NA	
Coordinated School Health	740	\$ -	0	0	NA	
Passport Referrals	741	\$ -	0	0	NA	
EnviroHealth Link	742	\$ -	0	0	NA	
Winter Storm	745	\$ -	0	0	NA	
Environmental Strike Team	746	\$ -	0	0	NA	
KHREF	747	\$ -	(2,142)	2,142	-100%	
IEP School Services	748	\$ -	0	0	NA	
HPP Training Coordinator	749	\$ -	0	0	NA	
Accreditation	750	\$ -	29,947	(29,947)	-100%	4.00
HANDS GF Services	752	\$ 252,970.00	372,170	(119,200)	-32%	1.28
PHEP Special Project	753	\$ -	0	0	NA	
Zika Vector Control	755	\$ -	0	0	NA	
PERSONAL RESPNSBLTY EDCTN PRG	756	\$ 5,639.86	11,808	(6,168)	-52%	2.09
Regional EPI	757	\$ -	0	0	NA	
GO365 (HUMANA VITALITY)	758	\$ 49,225.00	100,375	(51,150)	-51%	2.04
Regional Preparedness Coord	759	\$ -	0	0	NA	
HANDS - Federal Home Visiting Services Formu	760	\$ 43,038.00	76,230	(33,192)	-44%	1.74
Smiling Schools Program	762	\$ -	0	0	NA	
HEP A Outbreak Activities	764	\$ 90,000.00	22,151	67,849	306%	
Tobacco Free Schools	765	\$ 2,848.84	4,380	(1,531)	-35%	1.40
MCH Coordinator	766	\$ 43,611.25	65,716	(22,104)	-34%	1.35
HANDS Expanded Multi-Gravida Families	767	\$ -	3,773	(3,773)	-100%	4.00
HANDS Expansion/Outreach	768	\$ -	0	0	NA	
Kentucky Colon Cancer Screening Project	770	\$ -	0	0	NA	
PHEP Special Project	771	\$ -	0	0	NA	
HBE Assistance	772	\$ -	0	0	NA	
Child Fatality Prevention	774	\$ 2,500.00	5,683	(3,183)	-56%	2.24
ECD School Projects	775	\$ -	0	0	NA	
Pediatric/Adolescent	800	\$ 244,144.91	418,983	(174,838)	-42%	1.67
Immunizations	801	\$ -	0	0	NA	
Family Planning	802	\$ 105,824.83	222,844	(117,019)	-53%	2.10
Maternity Services	803	\$ 18.11	0	18	NA	

Lake Cumberland District Health Department
Actual versus Earned Revenue
Fiscal Year-to-Date as of October 31, 2018

Cost Center	CC #	Actual Revenue	Earned Revenue	Variance	% Variance	Months Equivalent Uncollected
WIC Services	804	\$ 324,228.00	447,874	(123,646)	-28%	1.10
Medical Nutrition	805	\$ 14,402.45	13,940	463	3%	
Medical Nutrition	806	\$ 32,468.46	90,109	(57,640)	-64%	2.56
STD Services	807	\$ 1,628.92	6,995	(5,366)	-77%	3.07
Diabetes	809	\$ 71,835.98	83,018	(11,182)	-13%	0.54
Adult Services	810	\$ 31,190.92	208,452	(177,261)	-85%	3.40
Lead Poisoning Prevention	811	\$ -	239	(239)	-100%	4.00
Breast & Cervical Cancer	813	\$ 19,653.52	44,320	(24,667)	-56%	2.23
MCH Forum	816	\$ -	0	0	NA	
Healthy Communities - Tobacco	817	\$ -	0	0	NA	
Community Based Services	818	\$ -	0	0	NA	
PREPAREDNESS COORDINTN & TRNG	821	\$ 27,136.45	38,255	(11,119)	-29%	1.16
PREPAREDNESS EPIDEM & SURVLLNC	822	\$ 27,890.44	34,700	(6,809)	-20%	0.78
PREPAREDNESS MEDICAL RSRV CORP	823	\$ -	1,553	(1,553)	-100%	4.00
Bioterrorism - Focus Area F	824	\$ -	0	0	NA	
Bioterrorism - Focus Area G	825	\$ -	0	0	NA	
Local Community Public Health Projects	826	\$ -	16,944	(16,944)	-100%	4.00
Adair County Smoke Free Sponsorships	827	\$ -	0	0	NA	
Diabetes Outreach and Education	828	\$ -	0	0	NA	
Heart4Change	829	\$ 51,970.67	49,484	2,486	5%	
Sexual Risk Avoidance Education Direct Grant	830	\$ 109,545.37	104,140	5,405	5%	
Worksite Wellnes Project	831	\$ 2,610.18	2,751	(140)	-5%	0.20
Heart Disease & Stroke Prevention	832	\$ -	0	0	NA	
Breastfeeding	833	\$ 7,839.68	14,105	(6,265)	-44%	1.78
Susan G Komen Partnership	834	\$ -	0	0	NA	
Cervical Cancer Free KY	835	\$ 1,336.34	2,788	(1,452)	-52%	2.08
Tobacco Prevention Project	836	\$ 38,611.68	44,452	(5,840)	-13%	0.53
Abstinence Education	837	\$ -	0	0	NA	
HAI Prevention (Infec. Prev. Conf)	838	\$ 5,000.00	0	5,000	NA	
Marshall Univ. Diabetes Grant	839	\$ -	6,972	(6,972)	-100%	4.00
Breastfeeding Peer Counselor	840	\$ 13,602.95	17,177	(3,574)	-21%	0.83
Federal Diabetes Today	841	\$ 6,000.00	6,000	0	0%	
HIV Counseling & Testing	842	\$ 48.73	103	(55)	-53%	2.11
Ryan White	844	\$ 84,629.84	108,098	(23,469)	-22%	0.87
Ryan White	845	\$ 40,421.57	81,374	(40,953)	-50%	2.01
Rural Health Opioid Grant	846	\$ 119,956.51	92,020	27,936	30%	
Healthy Start Project	848	\$ 10,741.44	12,316	(1,575)	-13%	0.51
Pandemic Flu Summit	851	\$ -	0	0	NA	
HANDS PRIMA GRAVIDA PROGRAM	853	\$ 523,980.00	649,043	(125,063)	-19%	0.77
Arthritis	856	\$ -	0	0	NA	
Physical Activity	857	\$ -	0	0	NA	
Supplemental School Health	858	\$ 219,804.09	385,987	(166,182)	-43%	1.72
MRC - ASPR Training	871	\$ -	0	0	NA	
TLC - Obesity Grant	872	\$ -	0	0	NA	
HPP Coordinators	875	\$ 7,003.86	7,928	(924)	-12%	0.47
EPSDT Verbal Notification	883	\$ -	0	0	NA	
WIC Opertional Adjust Funding	886	\$ -	0	0	NA	
Core Assessment & Policy Dev.	890	\$ 1,252.00	3,781	(2,529)	-67%	2.68
Medicaid Match	891	\$ -	62,854	(62,854)	-100%	4.00
Minor Receipts	892	\$ 340.51	0	341	NA	
Capital	894	\$ -	0	0	NA	
Allocable Direct	895	\$ 987,810.55	504,228	483,582	96%	
Total	0	\$ 3,794,978.85	4,913,739	(1,118,760)	-23%	0.91

Lake Cumberland District Health Department
 Earned Revenue/Expense Analysis
 Fiscal Year-to-Date as of October 31, 2018

Cost Center	CC #	Earned Revenue	Budget Variance	Expense	Budget Variance	Excess/(Deficit) before General Distribution	General & Local Distribution	% of General & Local Distribution	Excess/(Deficit) after General & Local Distribution	Total Budget	YTD Budget %	Beginning Budget	Budget Modifications
Food Service	500	\$ 127,138.45	2%	127,038	2%	100	0	0.00%	100	373,683	33.33%	373,683	0
Public Facilities	520	\$ 26,653.14	-8%	25,604	-12%	1,049	0	0.00%	1,049	86,994	26,998	86,994	0
General Sanitation	540	\$ 65,970.67	0%	67,340	2%	(1,370)	1,370	0.13%	0	197,912	65,971	197,912	0
Onsite Sewage	560	\$ 96,819.50	-40%	157,766	-2%	(60,946)	60,946	5.68%	0	481,571	160,524	481,571	0
Tanning Beds	580	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Other Environmental	590	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Radiation	591	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Retail Food Standards Grant	592	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
West Nile Virus	595	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Winter Storm Response	598	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Winter Storm Resp-Local	599	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Dental Services	712	\$ 3,979.29	-9%	3,434	-22%	545	0	0.00%	545	13,191	4,397	13,191	0
Asthma Education	722	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Osteoporosis	723	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
KWSCP Pink County Outreach	725	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Needle Exchange/Harm Reduction	727	\$ -	-100%	62,974	-6%	(62,974)	0	0.00%	(62,974)	204,292	68,097	159,292	45,000
PHER	728	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Diabetes Case Management	728	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
ESVAR-VHP	729	\$ 1,000.00	200%	4,150	1145%	(3,150)	0	0.00%	(3,150)	1,000	333	0	1,000
Ebola Coordination	731	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
DIABETES PREVENTION PROGRAM	732	\$ -	No Budget	1,085	No Budget	(1,085)	1,085	0.10%	0	0	0	0	0
Oral Health Coalitions	735	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Community Health Action Team	736	\$ 54,849.63	62%	54,850	62%	0	0	0.00%	0	101,460	39,820	52,603	48,857
EMERGING INFECTIOUS DISEASE	737	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
KCCSP Outreach & Education	738	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Coordinated School Health	740	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Passport Referrals	741	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Enviro-Health Link	742	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Winter Storm	745	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Environmental Stitke Team	746	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
KHREF	747	\$ (2,141.64)	No Budget	(2,142)	No Budget	0	0	0.00%	0	0	0	0	0
IEP School Services	748	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
HPP Training Coordinator	749	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Accreditation	750	\$ 29,947.06	1326%	29,947	1326%	0	0	0.00%	0	6,299	2,100	6,299	0
HANDS GF Services	762	\$ 372,170.00	18%	320,253	1%	51,917	0	0.00%	51,917	948,276	316,092	948,276	0
PHEP Special Project	763	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Zika Vector Control	766	\$ 11,807.73	-49%	11,808	-49%	0	0	0.00%	0	69,172	23,057	69,172	0
PERSONAL RESPONSBLTY EDCTN PRG	767	\$ -	No Budget	0	No Budget	0	0	0.00%	0	385,000	128,333	385,000	0
Regional EPI	768	\$ 106,375.00	-22%	80,604	-37%	19,771	0	0.00%	19,771	0	0	0	0
GO365 (HUMAN VITALITY)	769	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Regional Preparedness Coord	770	\$ 76,230.00	-40%	64,036	-49%	12,194	0	0.00%	12,194	379,256	126,419	261,310	117,946
HANDS - Federal Home Visiting Services Formula G	771	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Smiling Schools Program	772	\$ 22,151.32	-26%	22,151	-26%	0	0	0.00%	0	80,000	30,000	80,000	0
HEP A Outreach Activities	764	\$ 4,379.80	-47%	4,380	-47%	0	0	0.00%	0	25,000	8,333	25,000	0
Tobacco Free Schools	765	\$ 65,715.50	3%	65,716	3%	0	0	0.00%	0	190,619	63,540	178,121	12,498
MCH Coordinator	767	\$ -	No Budget	3,773	No Budget	(3,773)	3,773	0.35%	0	0	0	0	0
HANDS Expanded Multi-Gravida Families	768	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
HANDS Expansion/Outreach	770	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Kentucky Colon Cancer Screening Project	771	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
PHEP Special Project	772	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
HBE Assistance	774	\$ 5,685.04	34%	5,683	34%	0	0	0.00%	0	12,764	4,255	10,112	2,652
Child Fatality Prevention	775	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
ECD School Projects	800	\$ 280,393.75	6%	418,983	59%	(138,589)	138,599	12.91%	0	791,631	263,877	791,631	0
Pediatric/Adolescent Immunizations	801	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0

CC #	Cost Center	Earned Revenue	Budget Variance	Expense	Budget Variance	Excess/(Deficit) before General Distribution	General & Local Distribution	% of General & Local Distribution	Excess/(Deficit) after General & Local Distribution	Total Budget	YTD Budget %	Beginning Budget	Budget Modifications
802	Family Planning	\$ 222,844.03	-24%	179,763	No Budget	-39%	0	0	43,081	877,102	33.33%	877,102	
803	Maternity Services	\$ -	-100%	0	No Budget	-100%	0	0	0	226	75	226	
804	WIC Services	\$ 447,873.53	-21%	447,874	No Budget	-21%	0	0	0	1,705,815	568,605	1,705,815	
805	Medical Nutrition	\$ 13,939.52	-39%	12,024	No Budget	-47%	1,915	0	1,915	67,888	67,888	67,888	
806	Medical Nutrition	\$ 76,322.98	-18%	90,109	No Budget	-4%	13,786	0	13,786	280,185	93,395	280,185	
807	STD Services	\$ 6,994.70	-30%	6,081	No Budget	-40%	913	0	913	30,161	10,054	30,161	
809	Diabetes	\$ 80,325.00	0%	83,018	No Budget	3%	2,693	0	2,693	240,975	80,325	240,975	
810	Adult Services	\$ 100,814.66	-10%	208,452	No Budget	86%	107,637	0	107,637	335,580	111,860	335,580	
811	Lead Poisoning Prevention	\$ -	No Budget	239	No Budget	0%	239	0	0	0	0	0	
813	Breast & Cervical Cancer	\$ 44,320.43	-12%	39,768	No Budget	-21%	4,553	0	4,553	150,915	50,305	150,915	
816	MCH Forum	\$ -	No Budget	0	No Budget	0%	0	0	0	0	0	0	
817	Healthy Communities - Tobacco	\$ -	No Budget	0	No Budget	0%	0	0	0	0	0	0	
818	Community Based Services	\$ -	No Budget	0	No Budget	0%	0	0	0	0	0	0	
821	PREPAREDNESS COORDINATOR & TRNG	\$ 34,260.33	0%	38,255	No Budget	12%	3,995	0	3,995	102,781	34,260	102,781	
822	PREPAREDNESS EPIDEM & SURVLLNC	\$ 30,843.67	0%	34,700	No Budget	13%	3,856	0	3,856	92,531	30,844	92,531	
823	PREPAREDNESS MEDICAL RSRV CORP	\$ 1,553.10	-19%	1,553	No Budget	-19%	0	0	0	5,761	5,761	5,761	
824	Bioreform - Focus Area F	\$ -	No Budget	0	No Budget	0%	0	0	0	0	0	0	
825	Bioreform - Focus Area G	\$ -	No Budget	0	No Budget	0%	0	0	0	0	0	0	
826	Local Community Public Health Projects	\$ 16,944.20	-34%	16,944	No Budget	-34%	0	0	0	77,009	25,670	77,009	
827	Adair County Smoke Free Sponsorships	\$ -	No Budget	0	No Budget	0%	0	0	0	0	0	0	
828	Diabetes Outreach and Education	\$ -	No Budget	0	No Budget	0%	0	0	0	0	0	0	
829	HeartChange	\$ -	-100%	49,484	No Budget	-28%	49,484	0	49,484	205,661	68,554	205,661	
830	Sexual Risk Avoidance Education Direct Grant	\$ 104,139.94	-28%	104,140	No Budget	-28%	0	0	0	436,784	145,595	436,784	
831	Worksite Wellness Project	\$ -	No Budget	2,751	No Budget	0%	2,751	0	2,751	0	0	0	
832	Heart Disease & Stroke Prevention	\$ -	No Budget	0	No Budget	0%	0	0	0	0	0	0	
833	Breastfeeding	\$ 14,104.76	-30%	14,105	No Budget	-30%	0	0	0	60,862	20,287	60,862	
834	Susan G Komen Partnership	\$ -	No Budget	0	No Budget	0%	0	0	0	0	0	0	
835	Cervical Cancer Free KY	\$ 1,336.34	-26%	2,788	No Budget	55%	1,452	0	1,452	5,400	1,800	5,400	
836	Tobacco Prevention Project	\$ 44,451.57	-26%	44,452	No Budget	-26%	0	0	0	180,555	60,185	180,555	
837	Abstinence Education	\$ -	No Budget	0	No Budget	0%	0	0	0	0	0	0	
838	HAI Prevention (Infec. Prev. Conf)	\$ -	-100%	6,972	No Budget	74%	6,972	0	6,972	0	0	0	
839	Marshall Univ. Diabetes Grant	\$ 17,176.92	-14%	17,177	No Budget	-14%	0	0	0	12,000	4,000	12,000	
840	Federal Diabetes Today	\$ 6,000.00	-10%	6,000	No Budget	-10%	0	0	0	60,000	20,000	60,000	
842	HIV Counseling & Testing	\$ 103.36	-99%	103	No Budget	-99%	0	0	0	20,000	6,667	20,000	
844	Ryan White	\$ 108,098.34	-14%	108,098	No Budget	-14%	0	0	0	35,578	11,859	35,578	
845	Rural Health Opioid Grant	\$ 81,374.29	-35%	81,374	No Budget	-35%	0	0	0	379,200	126,400	379,200	
846	Rural Health Opioid Grant	\$ 92,020.11	9%	92,020	No Budget	9%	0	0	0	377,516	125,839	377,516	
848	Healthy Start Project	\$ 12,316.12	-29%	12,316	No Budget	-29%	0	0	0	253,116	84,372	253,116	
851	Pandemic Flu Summit	\$ -	No Budget	0	No Budget	0%	0	0	0	51,760	17,253	51,760	
853	HANDS PRIMA GRAVIDA PROGRAM	\$ 557,360.00	-21%	649,043	No Budget	-8%	91,683	0	91,683	2,105,545	701,848	2,105,545	
856	Arthritis	\$ -	No Budget	0	No Budget	0%	0	0	0	0	0	0	
857	Physical Activity	\$ -	No Budget	0	No Budget	0%	0	0	0	0	0	0	
858	Supplemental School Health	\$ 385,986.54	-18%	324,391	No Budget	-31%	61,596	0	61,596	1,407,727	469,242	1,407,727	
871	MRC - ASPR Training	\$ -	No Budget	0	No Budget	0%	0	0	0	0	0	0	
872	TLC - Obesity Grant	\$ 7,927.67	-32%	7,928	No Budget	-32%	0	0	0	34,965	11,655	34,965	
875	HPP Coordinators	\$ -	No Budget	0	No Budget	0%	0	0	0	0	0	0	
883	EPSDT Verbal Notification	\$ -	No Budget	0	No Budget	0%	0	0	0	0	0	0	
886	WIC Operational Adult Funding	\$ -	No Budget	0	No Budget	0%	0	0	0	0	0	0	
890	Core Assessment & Policy Dev.	\$ 2,872.67	0%	3,781	No Budget	32%	909	0	909	8,618	2,873	8,618	
891	Medicaid Match	\$ 2,872.67	-99%	62,854	No Budget	-99%	59,981	0	59,981	455,109	151,703	455,109	
892	Minor Receipts	\$ -	No Budget	0	No Budget	0%	0	0	0	0	0	0	
894	Capital	\$ -	-100%	0	No Budget	-100%	0	0	0	30,000	10,000	30,000	
895	Allocable Direct	\$ 504,228.48	0%	504,228	No Budget	0%	0	0	0	1,512,572	504,191	1,512,572	
	Total	\$ 4,362,518.08	-18%	4,782,227.20	-10%	(419,709.12)	1,073,481	51.35%	131,511.45	15,958,016.97	5,319,338.99	\$ 15,553,264.00	\$ 404,752.97

Lake Cumberland District Health Department
 Allowable Unrestricted Reserve Calculation
 As of Period Ending June 30, 2018

CC#	Cost Center	Expense	Service Fees	Service Fee % of Total Expense	Non-Fee Program Expense	Fee for Service Program Expense
500	FOOD SERVICE	326,513	50,263	15.39%	326,513	0
520	PUBLIC FACILITIES	82,913	12,783	15.42%	82,913	0
540	GENERAL SANITATION	193,091	0	0.00%	193,091	0
560	ONSITE SEWAGE	480,136	289,681	60.33%	0	480,136
592	RETAIL FOOD STANDARDS GRANT	5,492	0	0.00%	5,492	0
712	Dental Services	3,494	5,384	154.07%	0	3,494
725	KWSCP PINK COUNTY OUTREACH	25,127	0	0.00%	25,127	0
726	ZIKA PREPAREDNESS AND RESPONSE	55	0	0.00%	55	0
727	HARM REDUCTION/NEEDLE EXCHANGE	86,206	0	0.00%	86,206	0
728	Diabetes Disease Management	0	0	0.00%	0	0
729	ELC REGIONAL EPIDEMIOLOGIST	4,950	0	0.00%	4,950	0
732	DIABETES PREVENTION PROGRAM	14,006	7,615	54.37%	14,006	0
736	CHAT	105,568	0	0.00%	105,568	0
741	PASSPORT REFERRALS	4,640	0	0.00%	4,640	0
746	Environmental Strike Team	7,216	0	0.00%	7,216	0
747	KHREF	672	0	0.00%	672	0
749	REGIONAL EPI HAI ACTIVITIES	11,328	0	0.00%	11,328	0
750	Accreditation	7,328	0	0.00%	7,328	0
752	HANDS GF SERVICES	1,090,859	1,090,859	100.00%	0	1,090,859
755	ZIKA VECTOR CONTROL ACTIVITIES	76	0	0.00%	76	0
756	PERSONAL RESPNSBLTY EDCTN PRG	63,737	0	0.00%	63,737	0
758	GO365 (HUMANA VITALITY)	322,576	451,330	139.91%	0	322,576
760	HANDS FEDERAL HOME VISITING	162,300	162,300	100.00%	0	162,300
764	Hep A Outbreak Activities			100.00%	0	0
766	MCH Coordinator	184,520	0	0.00%	184,520	0
767	COMPETITIVE HOME VISITING	2,015	2,015	99.98%	2,015	0
770	KCCSP-HB 265	382	0	0.00%	382	0
772	HBE ASSISTANCE	175	0	0.00%	175	0
774	CHILD FATALITY PREVENTION	10,442	0	0.00%	10,442	0
775	ECD SCHOOL PROJECTS	113,573	0	0.00%	113,573	0
800	Pediatric/Adolescent	995,133	305,032	30.65%	995,133	0
802	Family Planning	814,034	282,887	34.75%	0	814,034
803	Maternity Services & Activity	1,744	1,767	101.35%	0	1,744
804	WIC	1,809,080	0	0.00%	1,809,080	0
805	MCH Nutrition & Group Activity	50,655	8,252	16.29%	50,655	0
806	Tuberculosis	331,506	96,753	29.19%	331,506	0
807	Sexually Transmitted Disease	32,508	7,078	21.77%	32,508	0
809	Diabetes	258,734	0	0.00%	258,734	0
810	Adult Visits & Follow-up	430,615	47,432	11.02%	430,615	0
811	Lead Poisoning Prevention			100.00%	0	0
813	Breast and Cervical Cancer	151,956	37,297	24.54%	151,956	0
817	HEALTHY COMMUNITIES	2,000	0	0.00%	2,000	0
821	PREPAREDNESS COORDINTN & TRNG	112,370	0	0.00%	112,370	0
822	PREPAREDNESS EPIDEM & SURVLLNC	76,009	0	0.00%	76,009	0
823	PREPAREDNESS MEDICAL RSRV CORP	10,686	0	0.00%	10,686	0
826	LOCAL COMM PUB HEALTH PROJECTS	32,005	0	0.00%	32,005	0
827	ADAIR CO SMOKE-FREE PROGRAM	878	0	0.00%	878	0
828	Diabetes Outreach and Educatio	111	0	0.00%	111	0
829	HEART4CHANGE	19,077	0	0.00%	19,077	0
830	SEXUAL RISK AVOIDANCE EDU GRNT	428,554	0	0.00%	428,554	0
831	WORKSITE WELLNESS PROJECT	46,459	0	0.00%	46,459	0
832	WORKSITE WELLNESS	15,576	0	0.00%	15,576	0
833	Breastfeeding Promotion	49,923	0	0.00%	49,923	0
835	HPP ACTIVITY SUPPORT	14	0	0.00%	14	0
836	Tobacco	238,155	375	0.16%	238,155	0
839	Marshall Univ Grant Diabetes	7,446	0	0.00%	7,446	0
840	Breastfeeding Peer Counselor	59,258	0	0.00%	59,258	0
841	DIABETES TODAY PROGRAM	20,888	0	0.00%	20,888	0
842	HIV Counseling & Testing	5,007	0	0.00%	5,007	0
844	RYAN WHITE PHARM REBATE FUNDS	403,417	0	0.00%	403,417	0
845	RYAN WHITE PROGRAM	161,869	0	0.00%	161,869	0
846	RURAL HEALTH OPIOID GRANT	128,349	0	0.00%	128,349	0
848	Healthy Start Day Care	49,595	0	0.00%	49,595	0

Lake Cumberland District Health Department
 Allowable Unrestricted Reserve Calculation
 As of Period Ending June 30, 2018

CC#	Cost Center	Expense	Service Fees	Service Fee % of Total Expense	Non-Fee Program Expense	Fee for Service Program Expense
853	HANDS PRIMA GRAVIDA PROGRAM	1,740,402	1,740,402	100.00%	0	1,740,402
856	Arthritis	1,503	0	0.00%	1,503	0
858	Supplemental School Health	1,466,690	1,466,690	100.00%	0	1,466,690
875	HPP Co-ordinator	30,747	0	0.00%	30,747	0
886	WIC OPERATIONAL ADJUST FUNDING	80,956	0	0.00%	80,956	0
890	Core Public Health	12,338	4,202	34.06%	12,338	0
891	Medicaid Match	304,594	0	0.00%	304,594	0
895	Allocable Leave & Fringes	1,596,789	3,285	0.21%	1,596,789	0
	Total	15,287,022	6,073,684	39.73%	9,204,786	6,082,236

Multiplier for Allowed Unrestricted Reserve 30% 40%

Allowed Non-Fee for Service Unrestricted Reserve & Fee for Service Unrestricted Reserve \$ 2,761,435.67 \$ 2,432,894.50

Allowed Non-Service Fee Restricted Reserves (30% of Total Non-Service Fee Expenses) 2,761,436

Allowed Service Fee Restricted Reserves (40% of Total Service Fee Expenses) 2,432,895

Total Allowed Unrestricted Reserve 5,194,330

Fiscal Year End Actual Unrestricted Reserve 5,785,499

Remaining Allowable Unrestricted Reserve (591,169)

Description	FY2017		FY 2018	
Current Allowed Unrestricted Reserve	\$ 5,201,912.15	100%	5,194,330.17	100%
Fiscal Year End Actual Unrestricted Reserve	5,347,847.00	103%	5,785,499.14	111%
Remaining Allowable Unrestricted Reserve	<u>\$ (145,934.85)</u>	-3%	<u>(591,168.97)</u>	-11%
Total Program Restricted Reserves	<u>\$ 1,619,890.79</u>		<u>1,468,190.56</u>	
Total Reserves	<u>6,967,737.79</u>		<u>7,253,689.70</u>	

Lake Cumberland District Health Department
Federal and State Allocation Modifications
FY 2019

Total \$ 404,752.97

Date	Amend/Addend	Description/Justification	Cost Center	Fund	Grant	Amount
7/11/2018	GPH1916B	Preventive Medicaid - To allocate funds to LHDs for Traditional M	895	463		\$ 30,000
8/15/2018	GMCH1927B	MSA Tobacco Prevention and Control	836	422		\$ 31,800
8/15/2018	GMCH1909C	Tobacco Program Federal Funds Project (July-Mar)	765	438		\$ 18,750
8/15/2018	GMCH1910C	Tobacco Program Federal Funds Project (April-June)	765	438		\$ 6,250
8/22/2018	GPH1919C	Hep A Outbreak Activities	764	422		\$ 90,000
8/27/2018	GEPD1947B	Vector Surveillance (July)	729	438		\$ 1,000
9/13/2018	GPQ1904B	CHAT-Community Health Action Team (July-Sept)	736	435		\$ 25,000
9/6/2018	GBIO1902C	Preparedness Coord	821	438		\$ (96,266)
9/6/2018	GBIO1902D	Preparedness Coord	821	438		\$ 96,266
9/6/2018	GBIO1903C	EPID & Surveillance	822	438		\$ (38,781)
9/6/2018	GBIO1903D	EPID & Surveillance	822	438		\$ 38,781
9/6/2018	GBIO1904B	HPP Activity Support	835	438		\$ (5,211)
9/6/2018	GBIO1904C	HPP Activity Support	835	438		\$ 5,211
9/6/2018	GBIO1905B	HPP Coordinators	875	438		\$ (30,264)
9/6/2018	GBIO1905C	HPP Coordinators	875	438		\$ 30,264
10/16/2018	GPQ1904C	CHAT-Community Health Action Team (July-Sept)	736	435		\$ 23,857
10/25/2018	GMCH1907B	HANDS - Federal Home Visiting Services Formula Grant (Jul-Sep	760	438		\$ 62,183
8/10/2018	GEPD1949A	KORE Initiative - Allocation to local health departemtns running s	727	422		\$ 40,500
10/31/2018	GMCH1911D	MCH Coordinator (July-Sep)	766	431		\$ 12,498
10/31/2018	GMCH1913C	Child Fatality Review & Injury Prevention (July-Sept)	774	431		\$ 2,652
11/15/2018	GEPD1949C	KORE Initiative	727	422		\$ 4,500
11/20/2018	GMCH1907C	HANDS - Federal Home Visiting Services Formula Grant (Jul-Sep	760	438		\$ 55,763

Some of these additional allocation modifications are immediately offset by additional expenses. Some are modifications to cover existing expenses. And, some are partially offset by additional expenses and partially covering existing expenses. Some of the reductions are immediately offset by an addition in an equal amount. These are allocations Frankfort has just shifted around to correct tracking on their end, e.g. correcting a grant source identification number. Additionally each increased budget modification includes instruction on how the funds are to be accessed, and we may or may not be able to fully access all the funds

Summary of Grant Status Report November 2018

AWARDED

- \$433,996 was funded for year 3 from Family and Youth Services Bureau (non competitive continuation) for sexual risk avoidance education.
- **\$500,000 was awarded from Office of Adolescent Health for a teen pregnancy prevention program in all 10 of our counties, however it was not funded because the program is currently under litigation. If the litigation is resolved prior to one year, we will be given the funds.
- \$16,000 in the form of mini grants from Kentucky Diabetes Prevention and Control Program (KDPCP).
- \$249,605 awarded by HRSA for year 2 of Rural Health Opioid Program.

Submitted/Awaiting Decision

- Grant with Gilead and Norton Health Foundation for \$318,976 to support free Hepatitis C screening in the clinic and off-site locations.
- Grant with America Walks for \$1500 to create a walking program in Pulaski County.

Partnering Grants

We are partnering with the state KDPCP for Telehealth Diabetes Classes and were awarded \$20,000 for the establishment of the classes and another \$25,000 for classes to be given in Harlan County.



The Heart4Change grant is our 3 year HRSA grant that we received May 2018. The goal of this grant is to reduce cardiovascular risk factors targeting 2 faith-based groups: Centerpoint Church of the Nazarene in Burkesville, KY and Dunnville Christian Church in Dunnville, KY. The Heart4Change program is integrating primary educational programs that are traditionally community-based education programs into the faith-based setting. Programs such as *Gentle Yoga*, *Cooking Matters*, *Heart Saver First Aid CPR*, *Check Change, Control*, *Kentucky Diabetes Prevention and Control Program's Diabetes Self-Management Education*, and *Freedom from Smoking* are being used to form the primary educational components of this program.

We are now 7 months into our first year. Project updates:

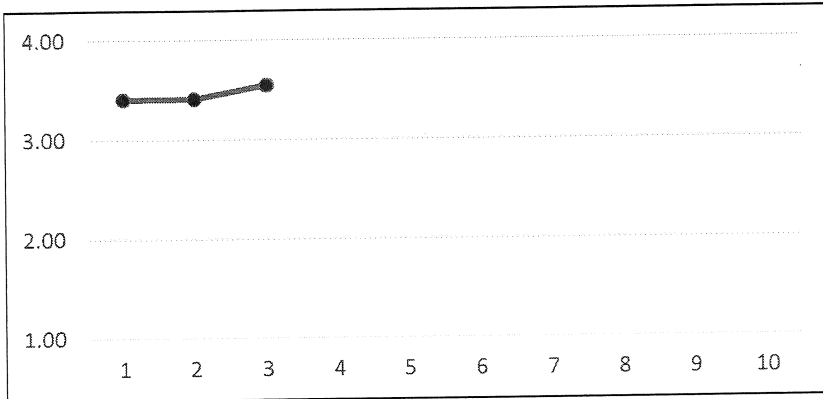
- 111 baseline biometric screenings completed
- Community gardens established at both churches
- 20 CPR/First aid certifications
- Cooking Matters (6-week cooking class partnering with Extension offices) completed at both churches with great response. Have waiting list for next year started!
- Church Health committees established/working on wellness activities.
- Weekly power-point health messages to improve health literacy at each church with topics so far: hypertension -- b/p numbers, hypertension risk factors, signs/symptoms hypertension, sodium, hypertension management; physical activity, preparedness month, Cholesterol -- what is cholesterol, good/bad cholesterol; diabetes --types, risks, symptoms, numbers.
- Monthly Heart4Change Newsletters to reinforce health messages and share info about activities
- Walking Club started at Centerpoint Church + exercise program completed.
- Walking Challenge completed at Dunnville.
- Freedom from Smoking class completed at Dunnville with 2 graduates!
- Diabetes self-management class started at Centerpoint.
- Gentle Yoga class started at Centerpoint.
- Digital blood pressure machines available at both churches – these are used as “sign-ins for all programs.
- Dunnville Christian Church is already working on a tobacco-free campus policy!

2018 LCDHD Employee Satisfaction Survey

Year	Res	Res Rate
2016	98 of 166	59.0%
2017	80 of 161	49.7%
2018	68 of 148	45.9%

Selection Option	Score
Strongly Satisfied (SS)	4
Satisfied (S)	3
Disatisfied (D)	2
Strongly Disatisfied (SD)	1

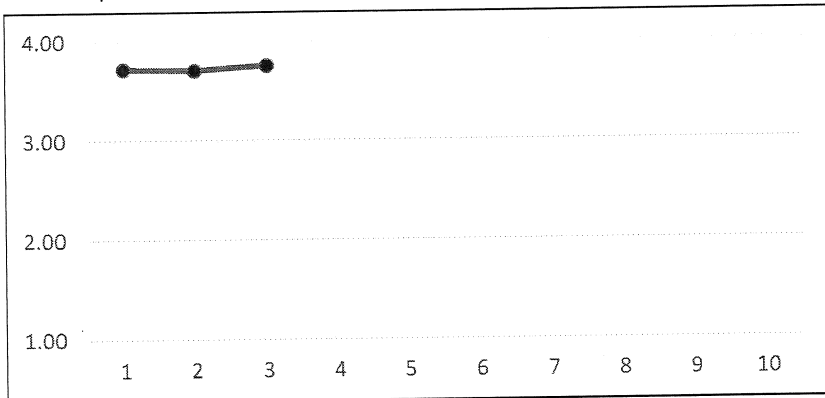
1 Over the last year, have you been satisfied with how Shawn D. Crabtree communicates with employees district-wide?



Year	Resp	μ
2016	97	3.40
2017	78	3.41
2018	66	3.55

2018		
Score	Score	Resp
SS=4	55%	36
S=3	45%	30
D=2		0
SD=1		0

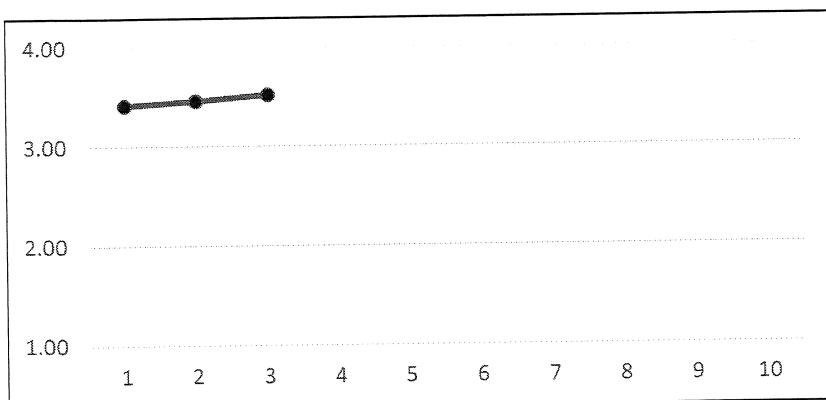
2 Over the last year, have you been satisfied in regards to how timely Shawn D. Crabtree has responded to your questions and requests?



Year	Resp	μ
2016	43	3.72
2017	31	3.71
2018	29	3.76

2018		
Score	Score	Resp
SS=4	76%	22
S=3	24%	7
D=2		0
SD=1		0

3 Over the last year, have you been satisfied that Shawn D. Crabtree has done a good job?

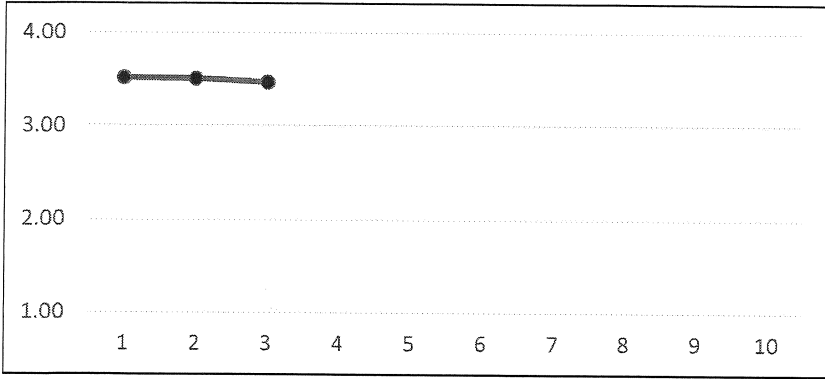


Year	Resp	μ
2016	96	3.42
2017	78	3.46
2018	67	3.52

2018		
Score	Score	Resp
SS=4	55%	37
S=3	43%	29
D=2		0
SD=1	1%	1

2018 LCDHD Employee Satisfaction Survey

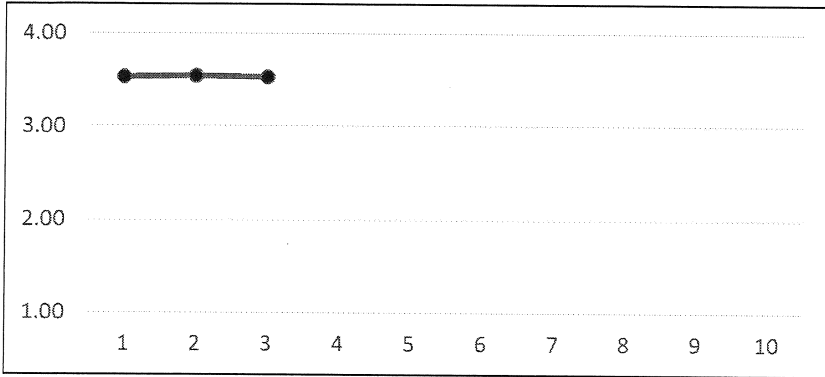
4 Over the last year, have you been satisfied with how your Division Director has communicated within your Division?



Year	Resp	μ
2016	91	3.52
2017	77	3.51
2018	66	3.47

2018		
Score	Score	Resp
SS=4	55%	36
S=3	41%	27
D=2	2%	1
SD=1	3%	2

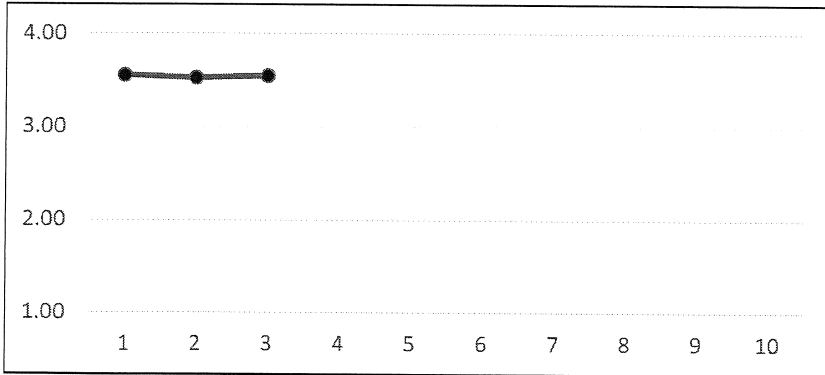
5 Over the last year, have you been satisfied in regards to how timely your Division Director has responded to your questions or requests?



Year	Resp	μ
2016	90	3.53
2017	77	3.55
2018	64	3.53

2018		
Score	Score	Resp
SS=4	59%	38
S=3	38%	24
D=2		0
SD=1	3%	2

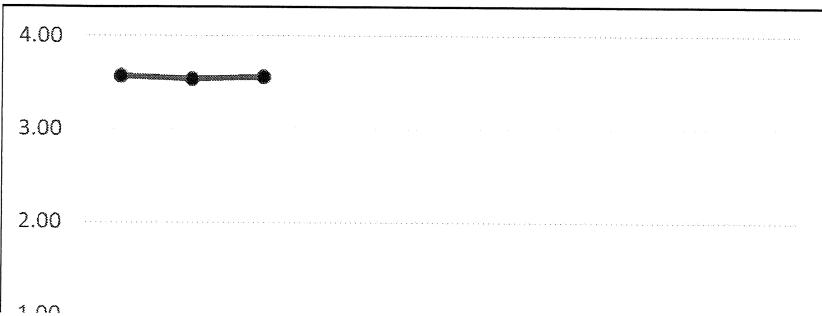
6 I am satisfied that your Division Director appreciates my work.



Year	Resp	μ
2016	92	3.55
2017	76	3.53
2018	64	3.55

2018		
Score	Score	Resp
SS=4	61%	39
S=3	36%	23
D=2		0
SD=1	3%	2

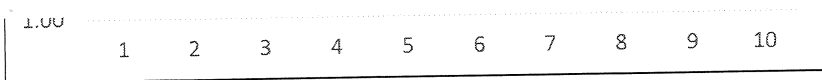
7 Over the last year, have you been satisfied that your Division Director has done a good job?



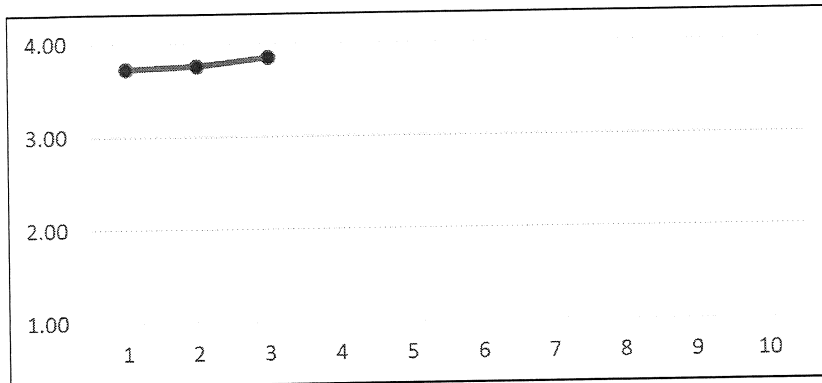
Year	Resp	μ
2016	91	3.57
2017	76	3.54
2018	66	3.56

2018		
Score	Score	Resp
SS=4	62%	41
S=3	35%	23
D=2		0
SD=1	3%	2

2018 LCDHD Employee Satisfaction Survey



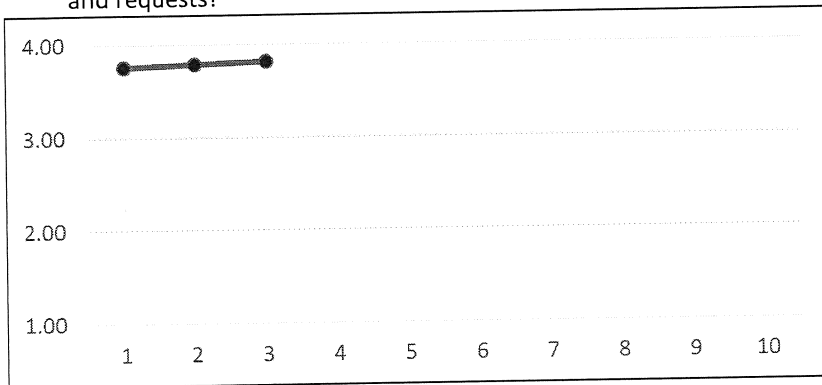
8 Over the last year, have you been satisfied with how your Immediate Supervisor has communicated with you?



Year	Resp	μ
2016	33	3.73
2017	33	3.76
2018	26	3.85

2018		
Score	Score	Resp
SS=4	85%	22
S=3	15%	4
D=2		0
SD=1		0

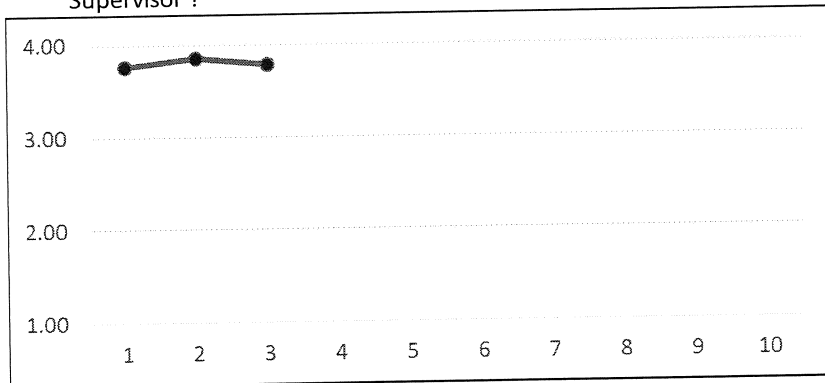
9 Over the last year, have you been satisfied in regards to how timely your Immediate Supervisor has responded to your questions and requests?



Year	Resp	μ
2016	33	3.76
2017	33	3.79
2018	27	3.81

2018		
Score	Score	Resp
SS=4	81%	22
S=3	19%	5
D=2		0
SD=1		0

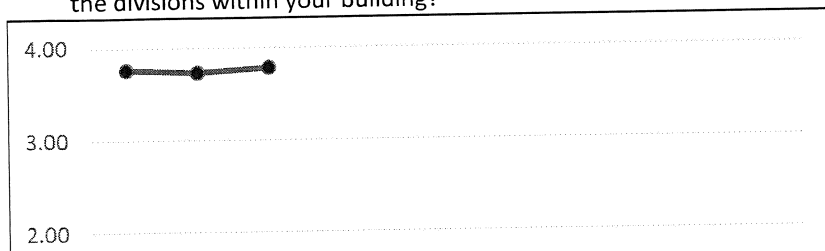
10 Over the last year, have you been satisfied with the comfort level you have felt when making suggestions to your Immediate Supervisor ?



Year	Resp	μ
2016	33	3.76
2017	33	3.85
2018	27	3.78

2018		
Score	Score	Resp
SS=4	78%	21
S=3	22%	6
D=2		0
SD=1		0

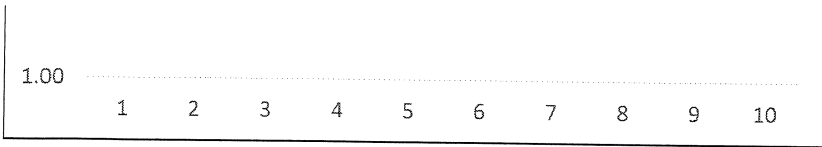
11 Over the last year, how satisfied have you been with how your Immediate Supervisor promotes teamwork and comradery across all the divisions within your building?



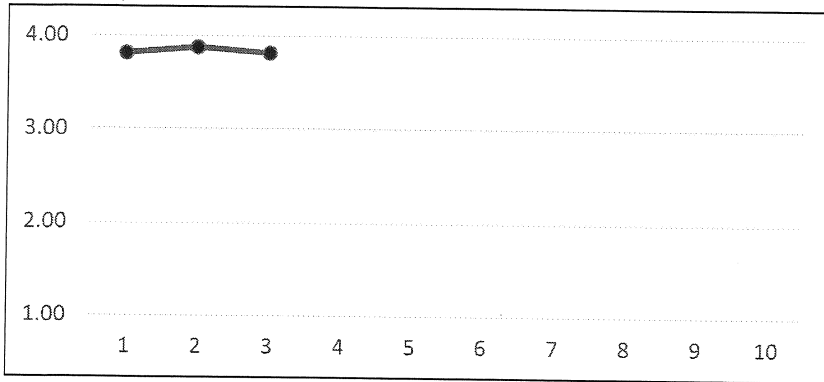
Year	Resp	μ
2016	33	3.73
2017	33	3.73
2018	27	3.78

2018		
Score	Score	Resp
SS=4	78%	21
S=3	22%	6
D=2		0
SD=1		0

2018 LCDHD Employee Satisfaction Survey



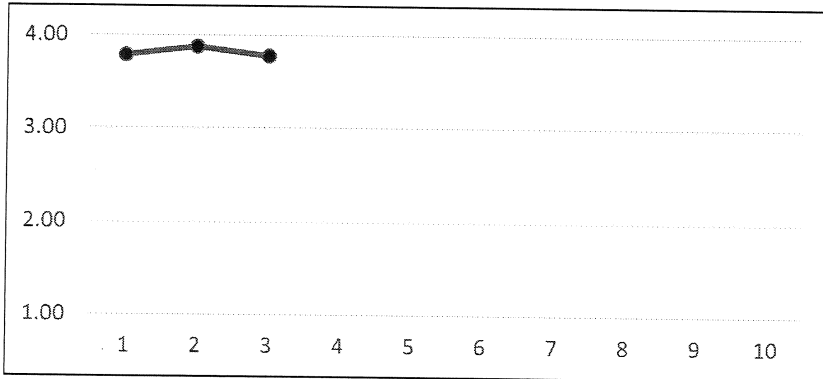
12 Over the last year, how satisfied have you been with your Immediate Supervisor in regards to being understanding of your family and personal issues?



Year	Resp	μ
2016	33	3.82
2017	33	3.88
2018	27	3.81

2018		
Score	Score	Resp
SS=4	81%	22
S=3	19%	5
D=2		0
SD=1		0

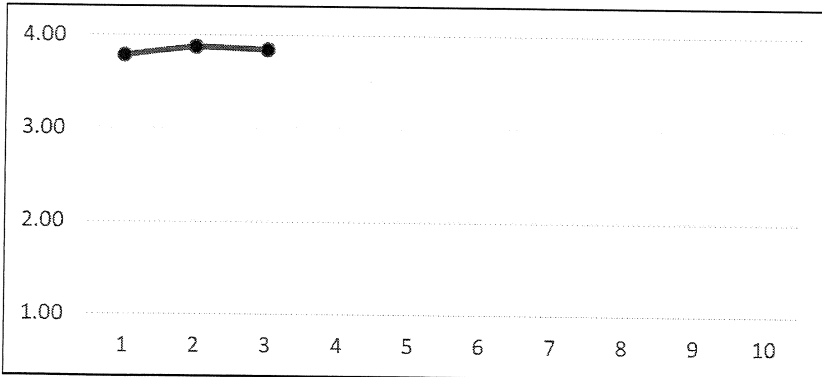
13 I am satisfied that your Immediate Supervisor appreciates my work.



Year	Resp	μ
2016	33	3.79
2017	33	3.88
2018	27	3.78

2018		
Score	Score	Resp
SS=4	78%	21
S=3	22%	6
D=2		0
SD=1		0

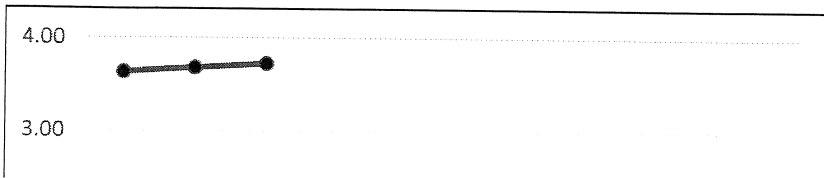
14 Over the last year, have you been satisfied that your Immediate Supervisor is doing a good job?



Year	Resp	μ
2016	33	3.79
2017	33	3.88
2018	26	3.85

2018		
Score	Score	Resp
SS=4	85%	22
S=3	15%	4
D=2		0
SD=1		0

15 Over the last year, how satisfied have you been that your Office Manager has been fair handling building matters.

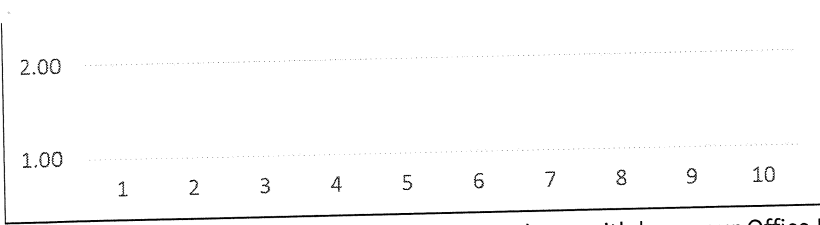


Year	Resp	μ
2016	22	3.64
2017	22	3.68
2018	22	3.73

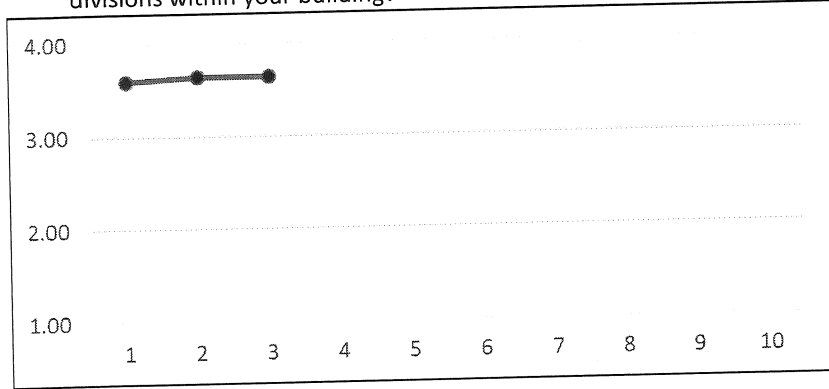
2018		
Score	Score	Resp
SS=4	73%	16
S=3	27%	6
D=2		0

2018 LCDHD Employee Satisfaction Survey

SD=1		0
------	--	---



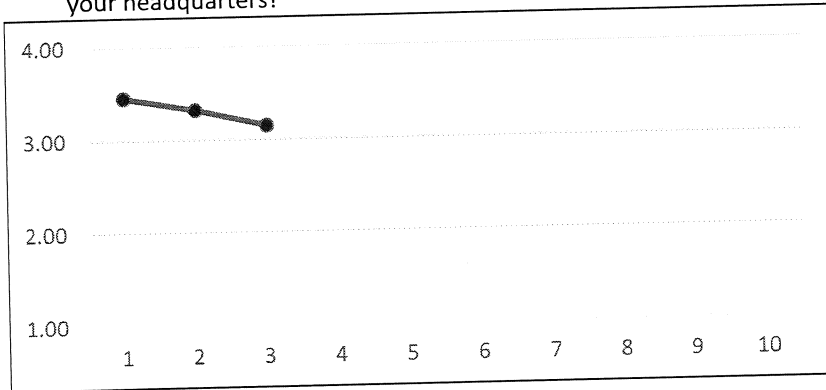
16 Over the last year, how satisfied have you been with how your Office Manager promotes teamwork and comradery across all the divisions within your building?



Year	Resp	μ
2016	22	3.59
2017	22	3.64
2018	22	3.64

2018		
Score	Score	Resp
SS=4	64%	14
S=3	36%	8
D=2		0
SD=1		0

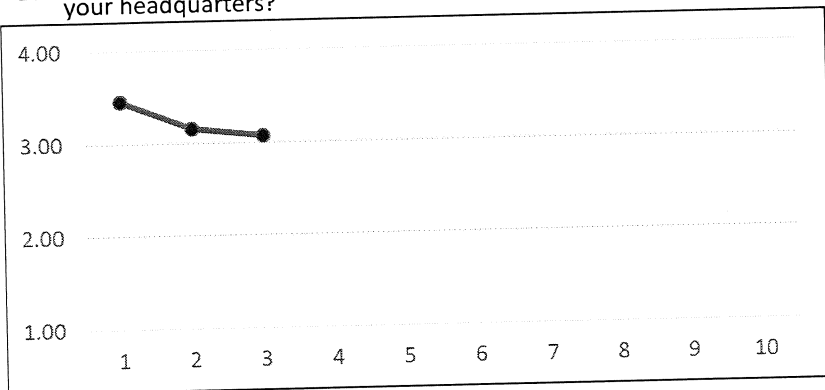
17 Over the last year, how satisfied have you been with the maintenance services provided (filters, heating/cooling, plumbing, etc.) at your headquarters?



Year	Resp	μ
2016	33	3.45
2017	31	3.32
2018	27	3.15

2018		
Score	Score	Resp
SS=4	41%	11
S=3	33%	9
D=2	26%	7
SD=1		0

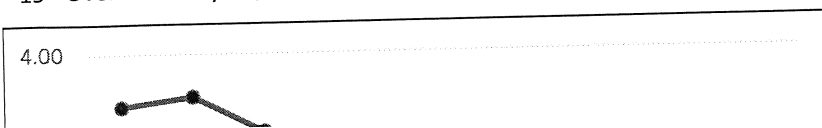
18 Over the last year, how satisfied have you been with the level of housekeeping (daily cleaning) of the equipment and facilities at your headquarters?



Year	Resp	μ
2016	33	3.45
2017	32	3.16
2018	27	3.07

2018		
Score	Score	Resp
SS=4	26%	7
S=3	56%	15
D=2	19%	5
SD=1		0

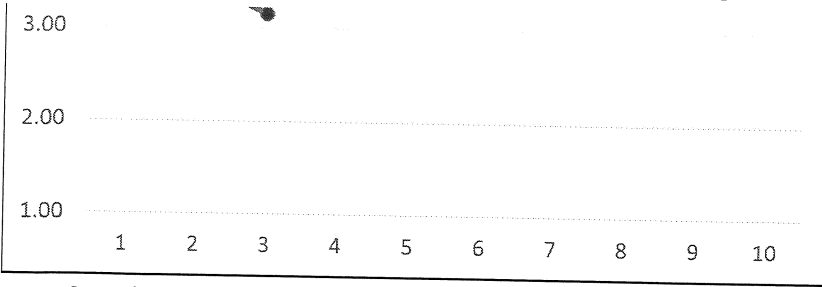
19 Over the last year, how satisfied have you been with the grounds keeping (lawn, shrubs, weeds, etc.) at your headquarters?



Year	Resp	μ
2016	33	3.42
2017	32	3.53

2018		
Score	Score	Resp
SS=4	30%	8

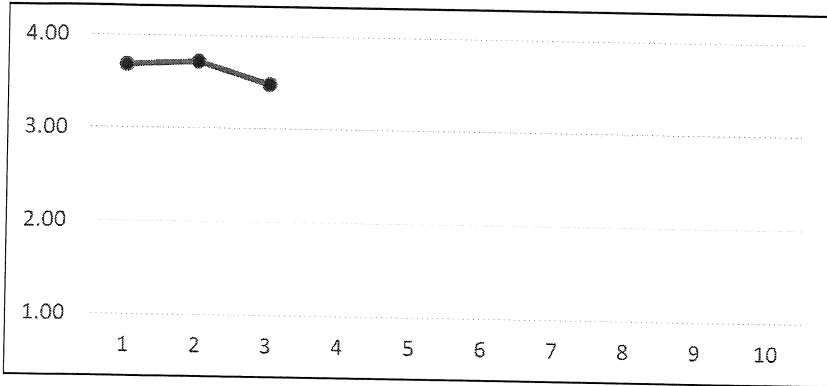
2018 LCDHD Employee Satisfaction Survey



2018 27 3.15

S=3	59%	16
D=2	7%	2
SD=1	4%	1

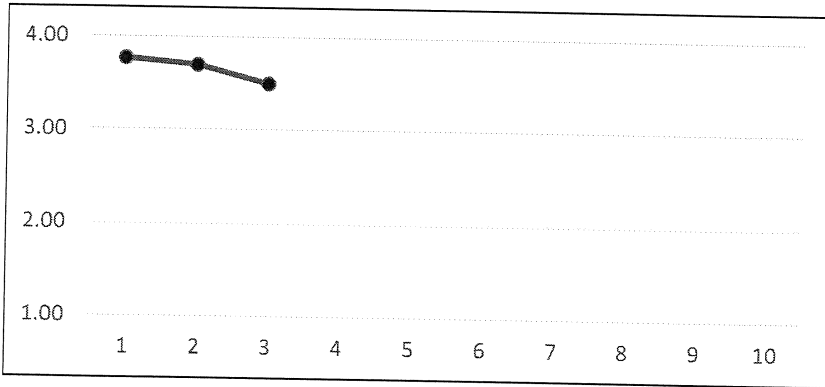
20 Over the past year, how satisfied have you been with the courtesy and professionalism of the maintenance/janitorial/cleaning staff?



Year Resp μ
 2016 32 3.69
 2017 32 3.72
 2018 27 3.48

2018		
Score	Score	Resp
SS=4	48%	13
S=3	52%	14
D=2		0
SD=1		0

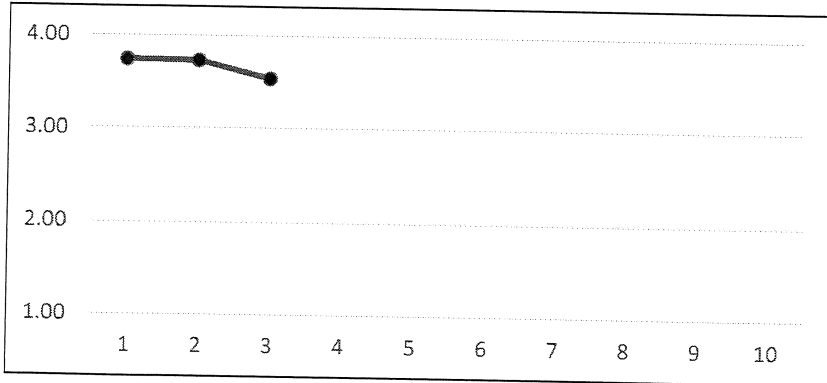
21 Over the last year, have you been satisfied with how the Financial Office has communicated with you?



Year Resp μ
 2016 39 3.77
 2017 30 3.70
 2018 24 3.50

2018		
Score	Score	Resp
SS=4	58%	14
S=3	38%	9
D=2		0
SD=1	4%	1

22 Over the last year, have you been satisfied in regards to how timely the Financial Office has responded to your questions and requests?



Year Resp μ
 2016 39 3.74
 2017 30 3.73
 2018 24 3.54

2018		
Score	Score	Resp
SS=4	63%	15
S=3	33%	8
D=2		0
SD=1	4%	1

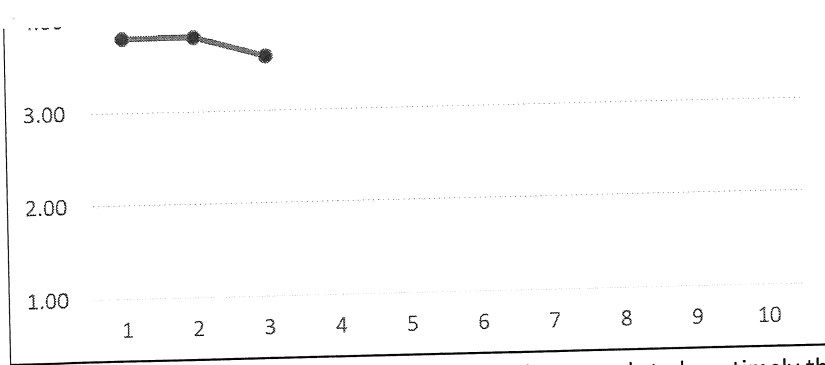
23 Over the past year, how satisfied have you been with the courtesy and professionalism of the Financial Office?



Year Resp μ

2018		
------	--	--

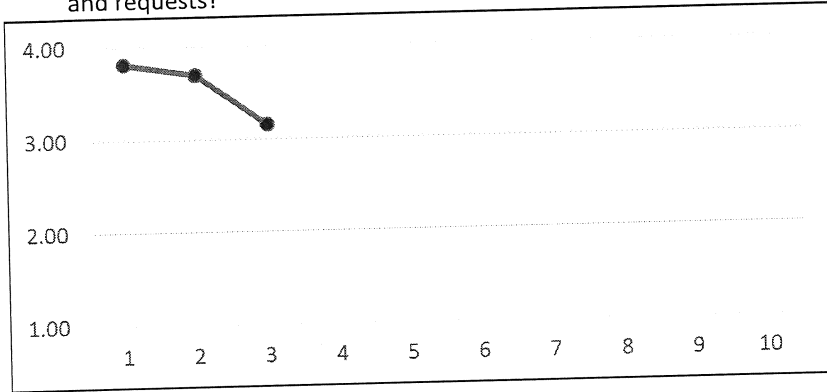
2018 LCDHD Employee Satisfaction Survey



Year	Resp	μ
2016	39	3.79
2017	30	3.80
2018	24	3.58

Score	Score	Resp
SS=4	67%	16
S=3	29%	7
D=2		0
SD=1	4%	1

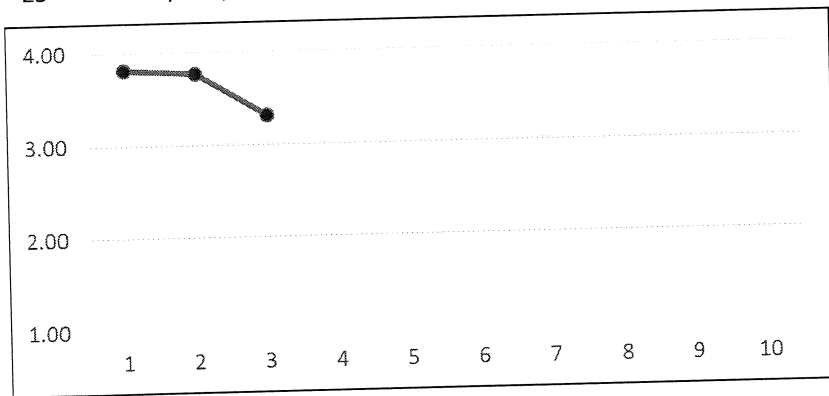
24 Over the last year, have you been satisfied in regards to how timely the Purchasing Department has responded to your questions and requests?



Year	Resp	μ
2016	48	3.81
2017	39	3.69
2018	33	3.15

2018		
Score	Score	Resp
SS=4	30%	10
S=3	55%	18
D=2	15%	5
SD=1		0

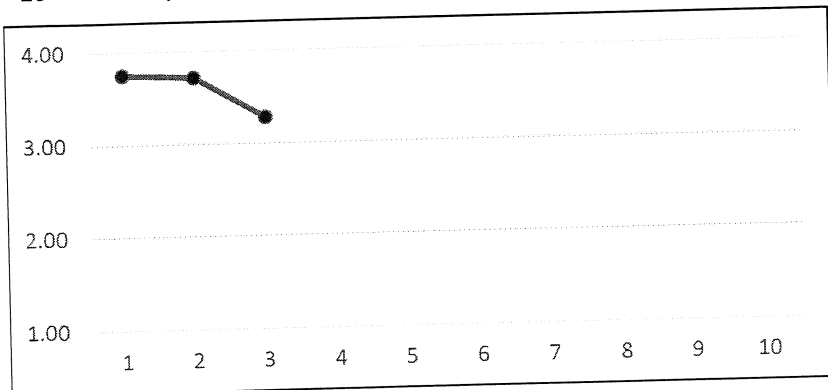
25 Over the past year, how satisfied have you been with the courtesy and professionalism of the Purchasing Department?



Year	Resp	μ
2016	48	3.81
2017	39	3.77
2018	32	3.31

2018		
Score	Score	Resp
SS=4	38%	12
S=3	56%	18
D=2	6%	2
SD=1		0

26 Over the past year, have you been satisfied the Purchasing Department has done a good job?

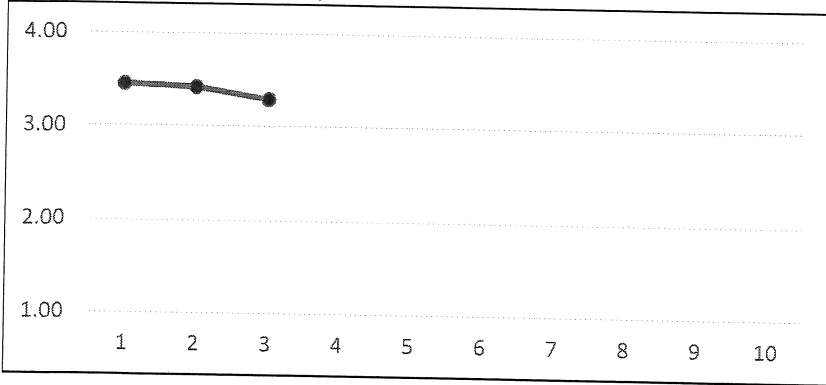


Year	Resp	μ
2016	48	3.75
2017	39	3.72
2018	32	3.28

2018		
Score	Score	Resp
SS=4	34%	11
S=3	59%	19
D=2	6%	2
SD=1		0

2018 LCDHD Employee Satisfaction Survey

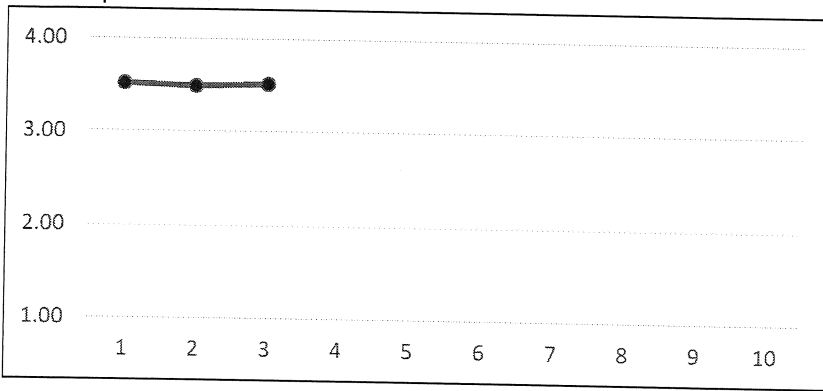
27 Over the last year, have you been satisfied in regards to how timely the Information Technology (I.T.) Department has responded to your questions and requests?



Year	Resp	μ
2016	92	3.46
2017	69	3.42
2018	58	3.29

2018		
Score	Score	Resp
SS=4	34%	20
S=3	60%	35
D=2	5%	3
SD=1		0

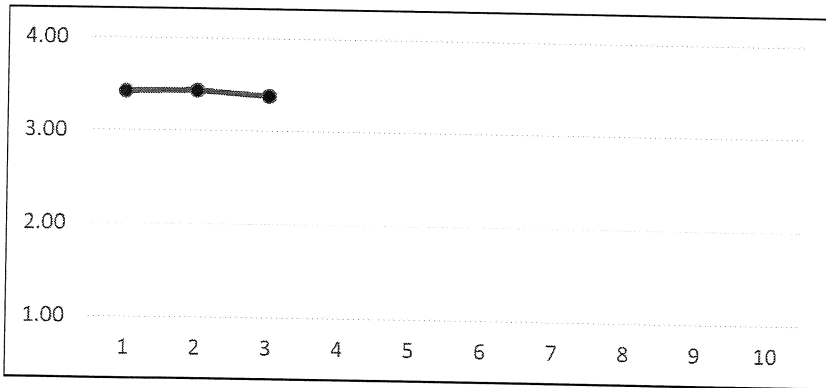
28 Over the past year, how satisfied have you been with the courtesy and professionalism of the Information Technology (I.T.) Department?



Year	Resp	μ
2016	92	3.52
2017	69	3.49
2018	58	3.52

2018		
Score	Score	Resp
SS=4	52%	30
S=3	48%	28
D=2		0
SD=1		0

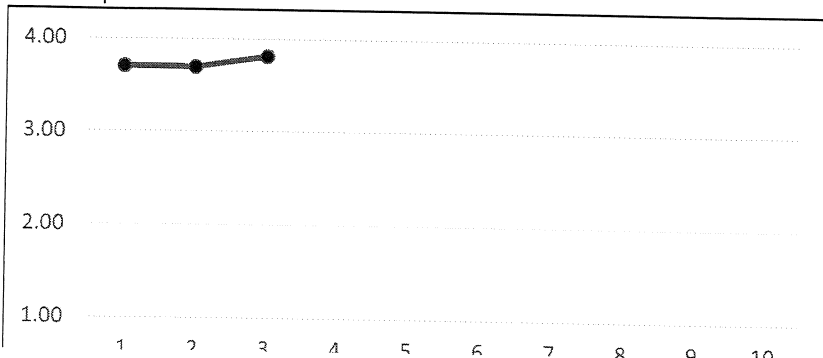
29 Over the past year, have you been satisfied the Information Technology (I.T.) Department has done a good job?



Year	Resp	μ
2016	92	3.42
2017	69	3.43
2018	58	3.38

2018		
Score	Score	Resp
SS=4	38%	22
S=3	62%	36
D=2		0
SD=1		0

30 Over the last year, have you been satisfied in regards to how timely the Payroll Department has responded to your questions and requests?

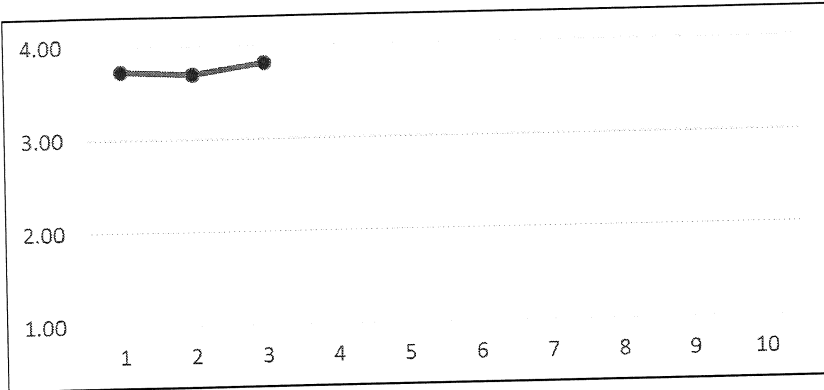


Year	Resp	μ
2016	41	3.71
2017	33	3.70
2018	32	3.81

2018		
Score	Score	Resp
SS=4	81%	26
S=3	19%	6
D=2		0
SD=1		0

2018 LCDHD Employee Satisfaction Survey

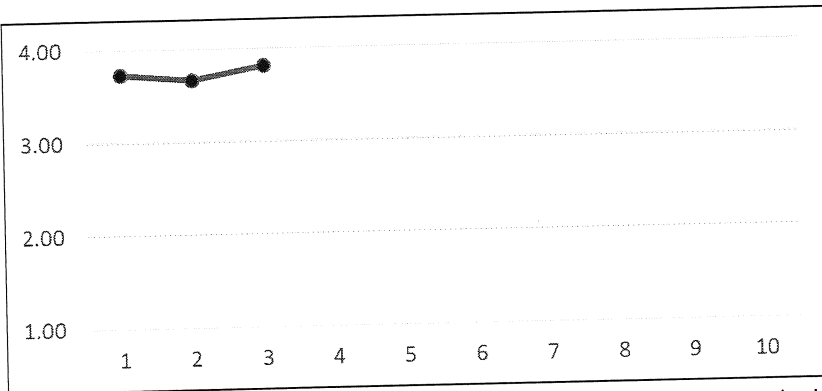
31 Over the past year, how satisfied have you been with the courtesy and professionalism of the Payroll Department?



Year	Resp	μ
2016	41	3.73
2017	33	3.70
2018	32	3.81

2018		
Score	Score	Resp
SS=4	81%	26
S=3	19%	6
D=2		0
SD=1		0

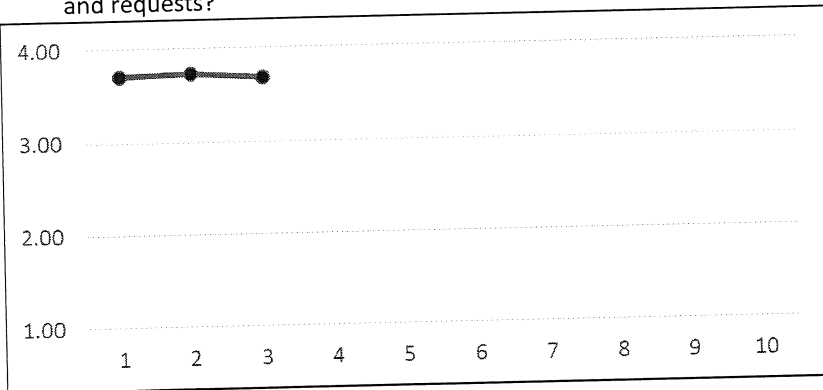
32 Over the past year, have you been satisfied the Payroll Department has done a good job?



Year	Resp	μ
2016	41	3.73
2017	33	3.67
2018	32	3.81

2018		
Score	Score	Resp
SS=4	81%	26
S=3	19%	6
D=2		0
SD=1		0

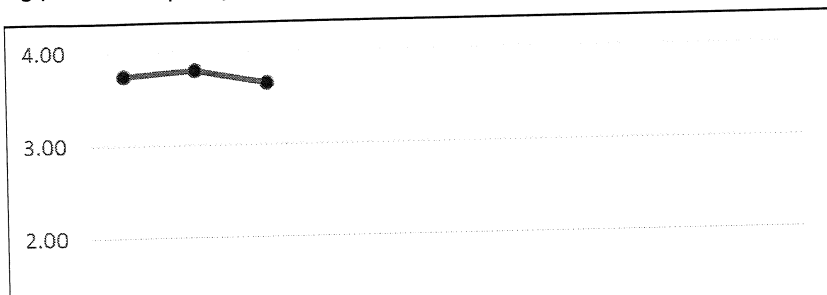
33 Over the last year, have you been satisfied in regards to how timely the Personnel Department has responded to your questions and requests?



Year	Resp	μ
2016	55	3.71
2017	45	3.73
2018	35	3.69

2018		
Score	Score	Resp
SS=4	74%	26
S=3	23%	8
D=2		0
SD=1	3%	1

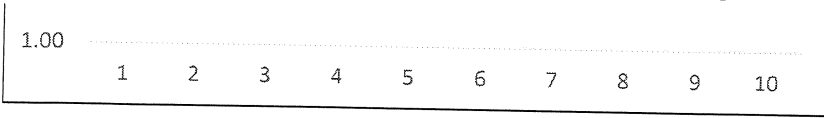
34 Over the past year, how satisfied have you been with the courtesy and professionalism of the Personnel Department?



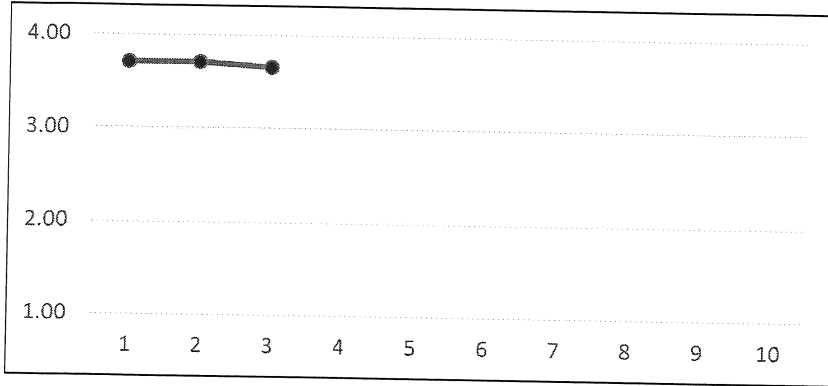
Year	Resp	μ
2016	55	3.75
2017	45	3.80
2018	35	3.66

2018		
Score	Score	Resp
SS=4	71%	25
S=3	26%	9
D=2		0
SD=1	3%	1

2018 LCDHD Employee Satisfaction Survey



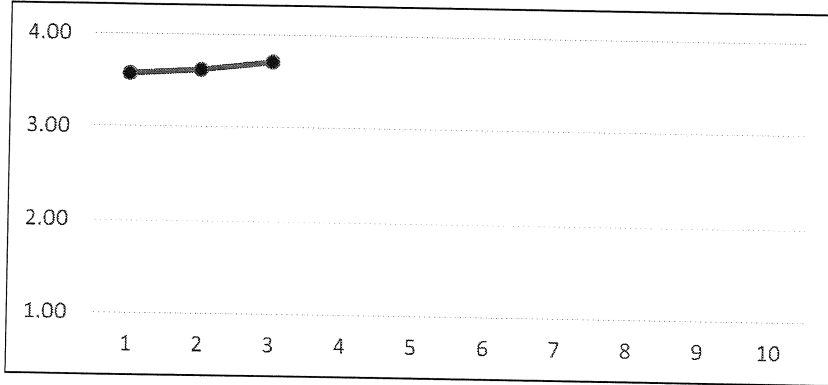
35 Over the past year, have you been satisfied the Personnel Department has done a good job?



Year	Resp	μ
2016	55	3.71
2017	45	3.71
2018	35	3.66

2018		
Score	Score	Resp
SS=4	71%	25
S=3	26%	9
D=2		0
SD=1	3%	1

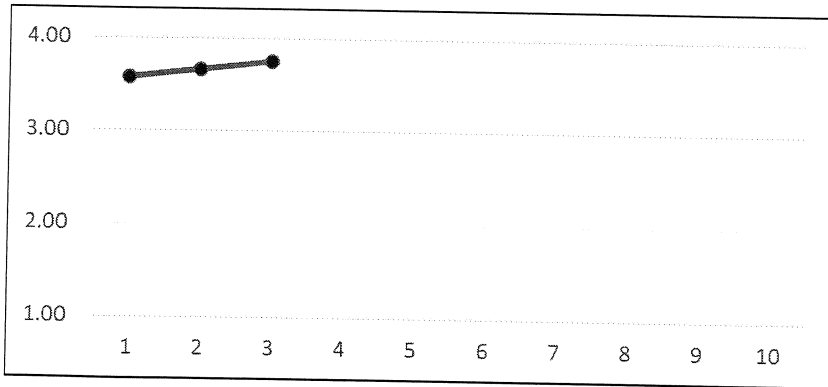
36 Over the past year, how satisfied have you been with the courtesy and professionalism of the Clinic Nursing Staff?



Year	Resp	μ
2016	66	3.58
2017	63	3.62
2018	48	3.71

2018		
Score	Score	Resp
SS=4	71%	34
S=3	29%	14
D=2		0
SD=1		0

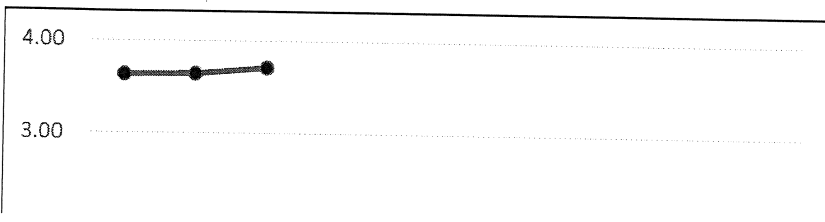
37 Over the past year, have you been satisfied the Clinic Nursing Staff have done a good job?



Year	Resp	μ
2016	66	3.58
2017	62	3.66
2018	48	3.75

2018		
Score	Score	Resp
SS=4	75%	36
S=3	25%	12
D=2		0
SD=1		0

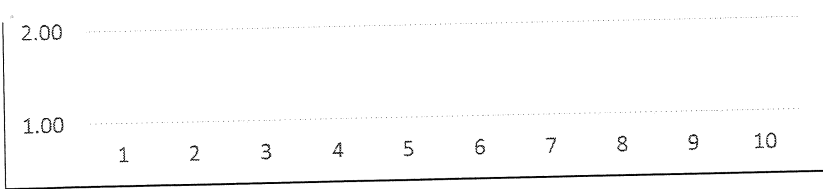
38 Are you satisfied the Clinic Nursing Staff are making a positive impact in your community?



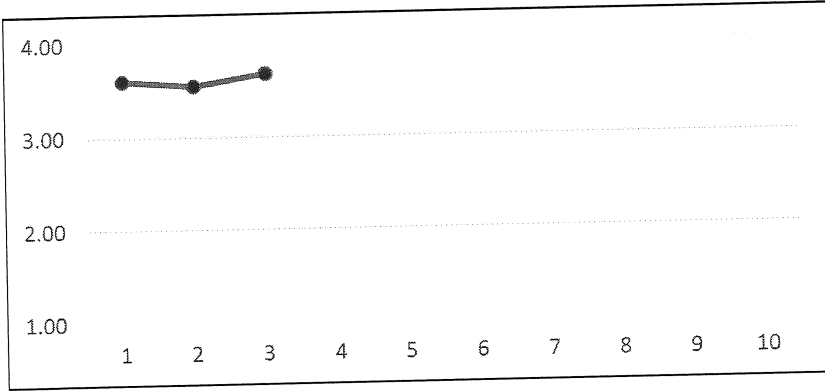
Year	Resp	μ
2016	66	3.64
2017	62	3.65
2018	48	3.71

2018		
Score	Score	Resp
SS=4	73%	35
S=3	25%	12
D=2	2%	1
SD=1		0

2018 LCDHD Employee Satisfaction Survey



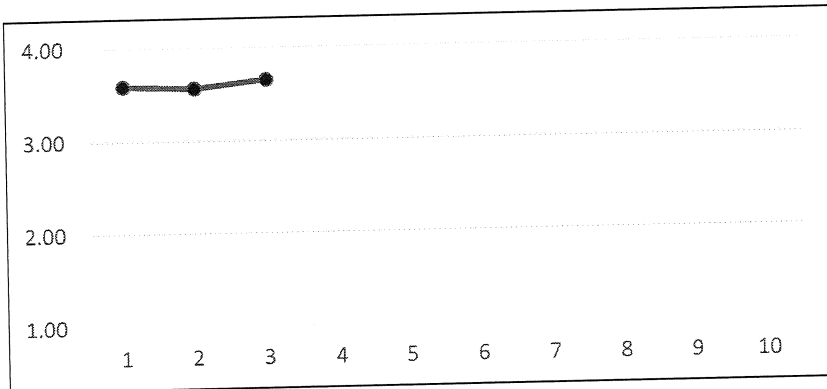
39 Over the past year, how satisfied have you been with the courtesy and professionalism of the Clinic Clerical Staff?



Year	Resp	μ
2016	73	3.60
2017	62	3.55
2018	46	3.67

2018		
Score	Score	Resp
SS=4	72%	33
S=3	26%	12
D=2		0
SD=1	2%	1

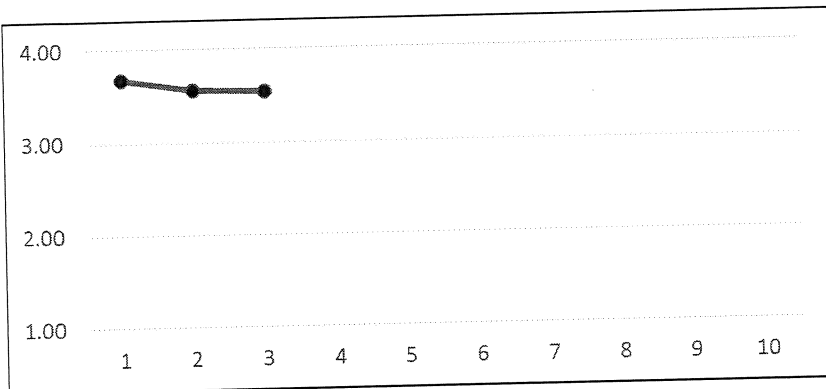
40 Over the past year, have you been satisfied the Clinic Clerical Staff have done a good job?



Year	Resp	μ
2016	73	3.59
2017	62	3.56
2018	46	3.65

2018		
Score	Score	Resp
SS=4	70%	32
S=3	28%	13
D=2		0
SD=1	2%	1

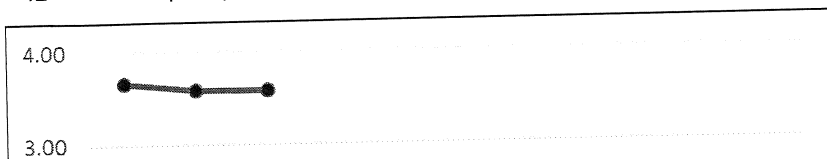
41 Over the past year, how satisfied have you been with the courtesy and professionalism of the HANDS Staff?



Year	Resp	μ
2016	56	3.68
2017	48	3.56
2018	44	3.55

2018		
Score	Score	Resp
SS=4	59%	26
S=3	39%	17
D=2		0
SD=1	2%	1

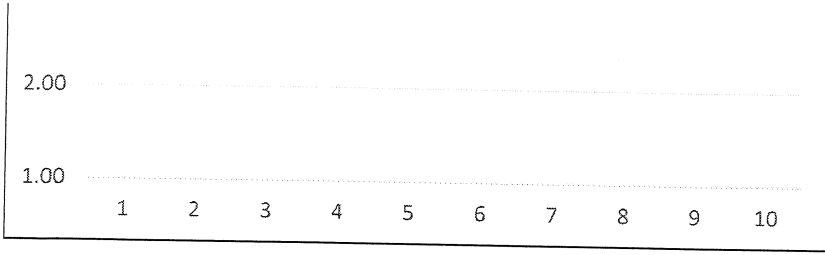
42 Over the past year, have you been satisfied the HANDS Staff have done a good job?



Year	Resp	μ
2016	56	3.66
2017	48	3.58
2018	45	3.58

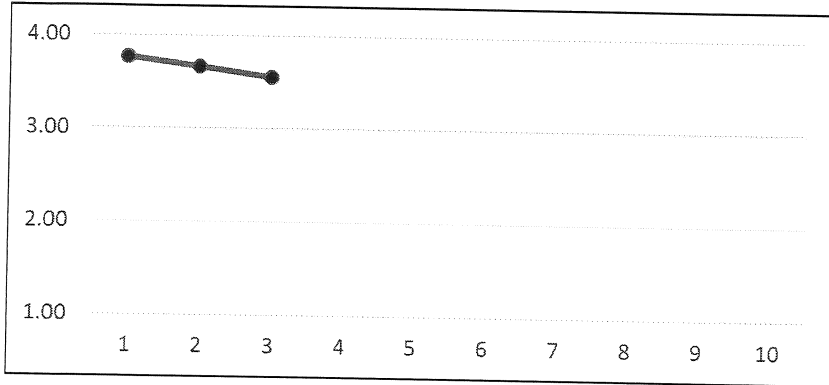
2018		
Score	Score	Resp
SS=4	62%	28
S=3	36%	16

2018 LCDHD Employee Satisfaction Survey



D=2		0
SD=1	2%	1

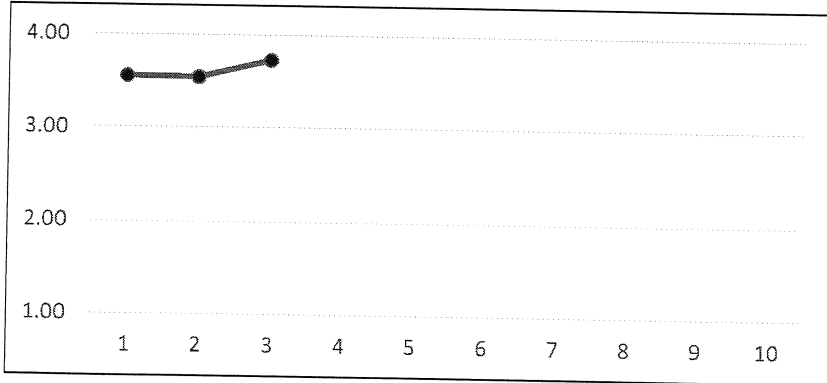
43 Are you satisfied the HANDS Staff are making a positive impact in your community?



Year	Resp	μ
2016	56	3.77
2017	48	3.67
2018	45	3.56

2018		
Score	Score	Resp
SS=4	60%	27
S=3	38%	17
D=2		0
SD=1	2%	1

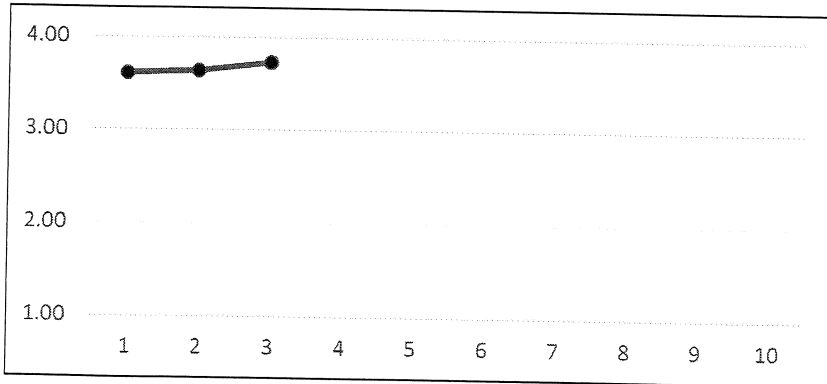
44 Over the past year, how satisfied have you been with the courtesy and professionalism of the Health Policy and Promotion (Health Education) Staff?



Year	Resp	μ
2016	36	3.56
2017	33	3.55
2018	37	3.73

2018		
Score	Score	Resp
SS=4	73%	27
S=3	27%	10
D=2		0
SD=1		0

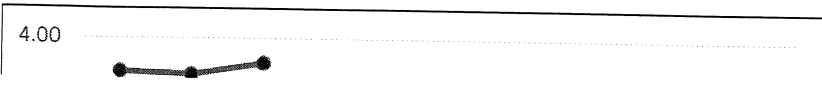
45 Over the past year, have you been satisfied the Health Policy and Promotion (Health Education) Staff have done a good job?



Year	Resp	μ
2016	36	3.61
2017	33	3.64
2018	37	3.73

2018		
Score	Score	Resp
SS=4	73%	27
S=3	27%	10
D=2		0
SD=1		0

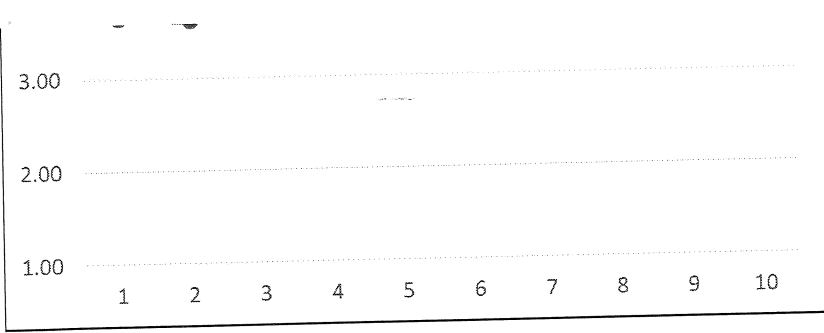
46 Are you satisfied the Health Policy and Promotion (Health Education) Staff are making a positive impact in your community?



Year	Resp	μ
2016	36	3.64

2018		
Score	Score	Resp

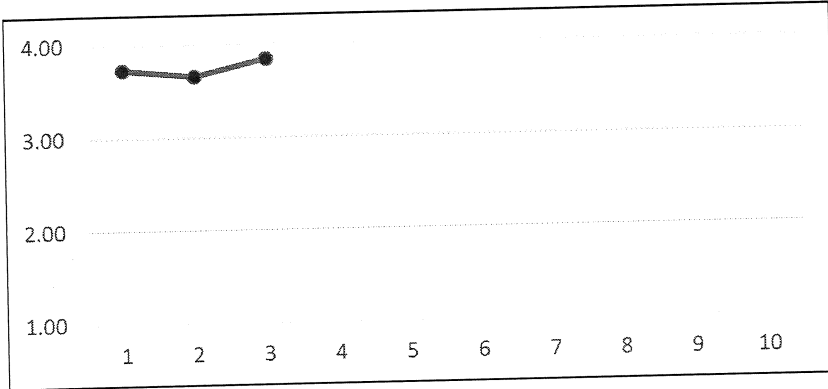
2018 LCDHD Employee Satisfaction Survey



2017 33 3.61
2018 37 3.73

SS=4	73%	27
S=3	27%	10
D=2		0
SD=1		0

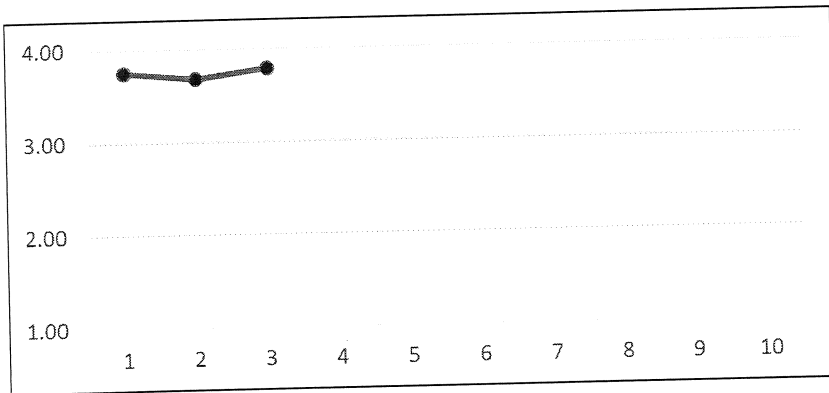
47 Over the past year, how satisfied have you been with the courtesy and professionalism of the Environmental Staff?



Year Resp μ
2016 48 3.73
2017 47 3.66
2018 38 3.84

2018		
Score	Score	Resp
SS=4	84%	32
S=3	16%	6
D=2		0
SD=1		0

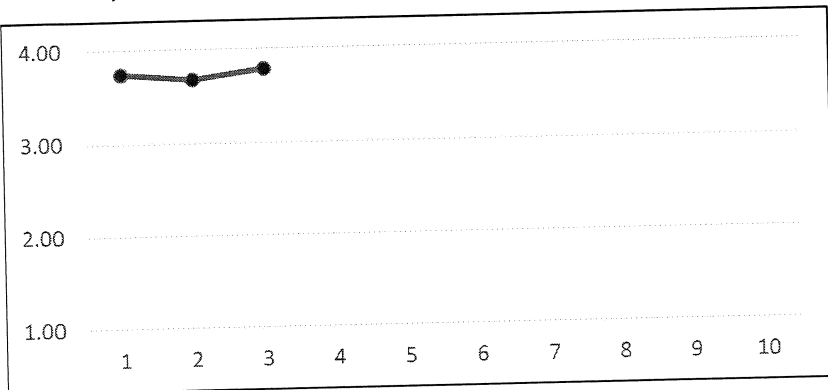
48 Over the past year, have you been satisfied the Environmental Staff have done a good job?



Year Resp μ
2016 48 3.75
2017 47 3.68
2018 38 3.79

2018		
Score	Score	Resp
SS=4	79%	30
S=3	21%	8
D=2		0
SD=1		0

49 Are you satisfied the Environmental Staff are making a positive impact in your community?

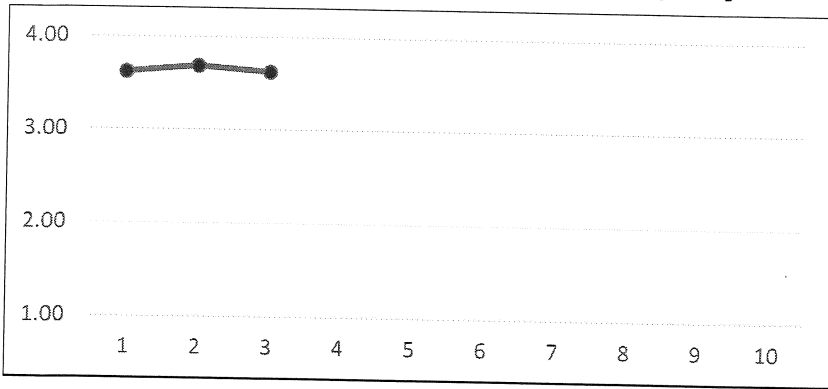


Year Resp μ
2016 47 3.74
2017 47 3.68
2018 38 3.79

2018		
Score	Score	Resp
SS=4	79%	30
S=3	21%	8
D=2		0
SD=1		0

50 Over the past year, how satisfied have you been with the courtesy and professionalism of the Diabetes Staff?

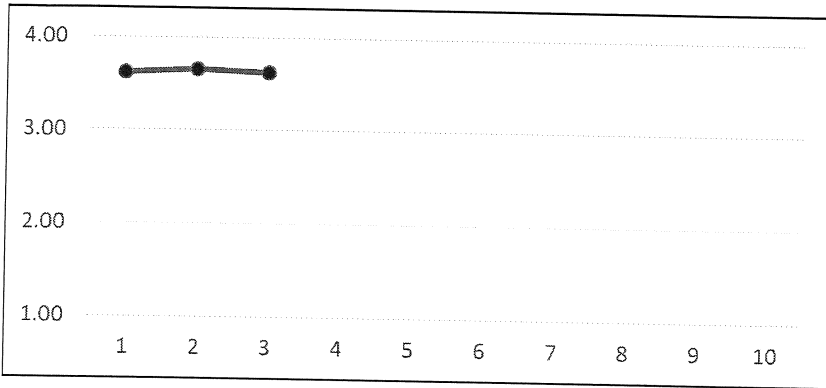
2018 LCDHD Employee Satisfaction Survey



Year	Resp	μ
2016	29	3.62
2017	32	3.69
2018	24	3.63

2018		
Score	Score	Resp
SS=4	63%	15
S=3	38%	9
D=2		0
SD=1		0

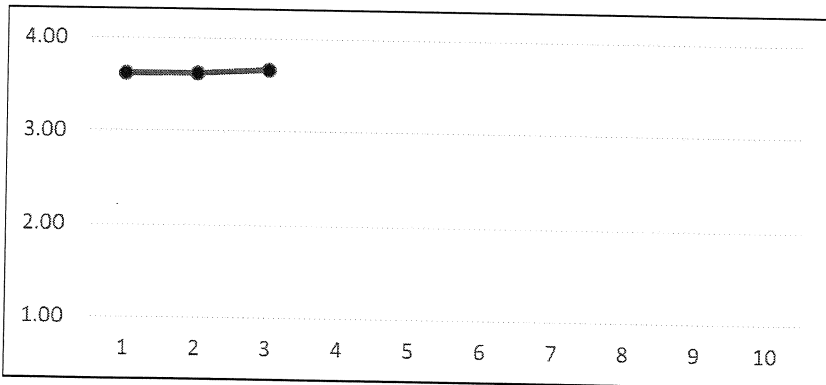
51 Over the past year, have you been satisfied the Diabetes Staff have done a good job?



Year	Resp	μ
2016	29	3.62
2017	32	3.66
2018	24	3.63

2018		
Score	Score	Resp
SS=4	63%	15
S=3	38%	9
D=2		0
SD=1		0

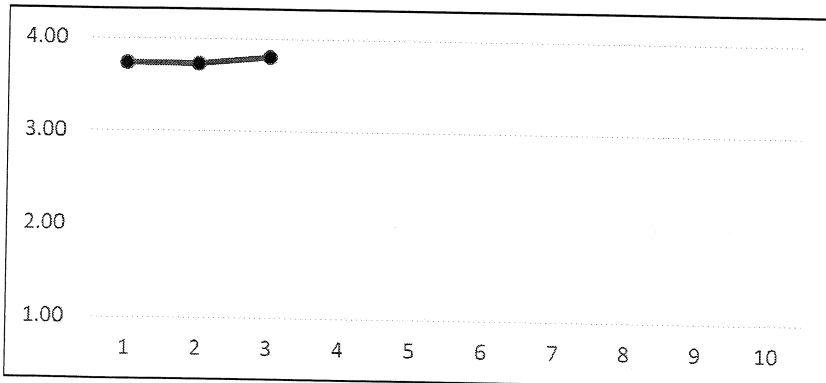
52 Are you satisfied the Diabetes Staff are making a positive impact in your community?



Year	Resp	μ
2016	29	3.62
2017	32	3.63
2018	24	3.67

2018		
Score	Score	Resp
SS=4	67%	16
S=3	33%	8
D=2		0
SD=1		0

53 Over the past year, how satisfied have you been with the courtesy and professionalism of the School Health Staff?

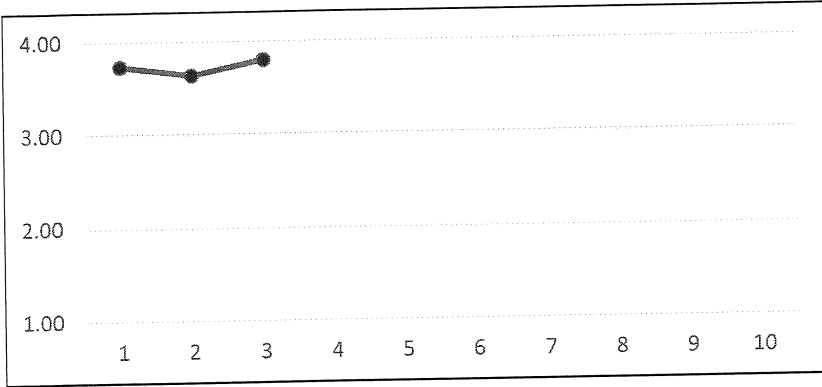


Year	Resp	μ
2016	15	3.73
2017	11	3.73
2018	10	3.80

2018		
Score	Score	Resp
SS=4	80%	8
S=3	20%	2
D=2		0
SD=1		0

2018 LCDHD Employee Satisfaction Survey

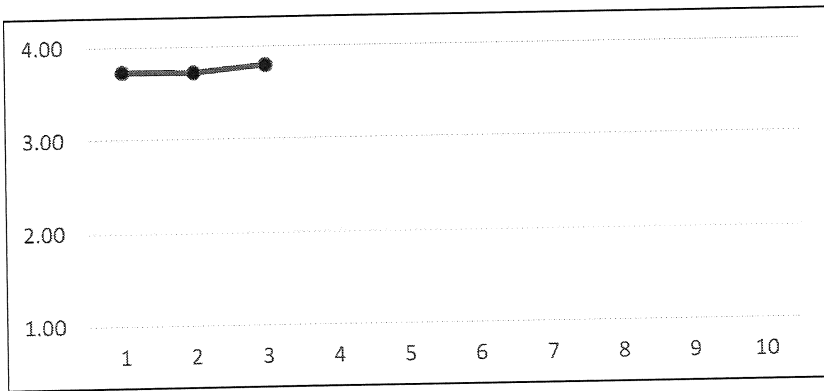
54 Over the past year, have you been satisfied the School Health Staff have done a good job?



Year	Resp	μ
2016	15	3.73
2017	11	3.64
2018	10	3.80

2018		
Score	Score	Resp
SS=4	80%	8
S=3	20%	2
D=2		0
SD=1		0

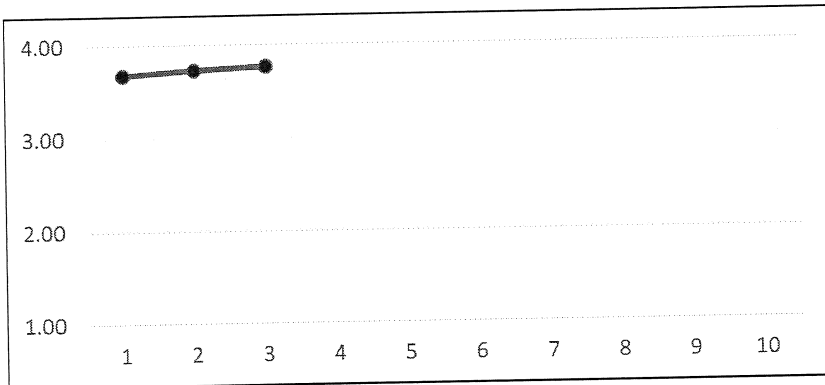
55 Are you satisfied the School Health Staff are making a positive impact in your community?



Year	Resp	μ
2016	15	3.73
2017	11	3.73
2018	10	3.80

2018		
Score	Score	Resp
SS=4	80%	8
S=3	20%	2
D=2		0
SD=1		0

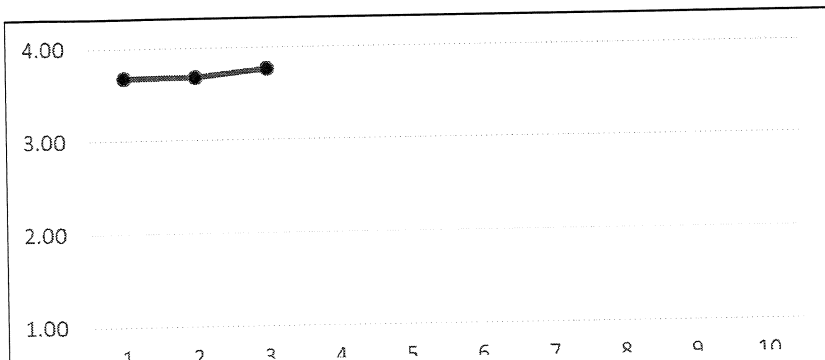
56 Over the past year, how satisfied have you been with the courtesy and professionalism of the Preparedness Staff?



Year	Resp	μ
2016	28	3.68
2017	41	3.73
2018	30	3.77

2018		
Score	Score	Resp
SS=4	77%	23
S=3	23%	7
D=2		0
SD=1		0

57 Over the past year, have you been satisfied the Preparedness Staff have done a good job?

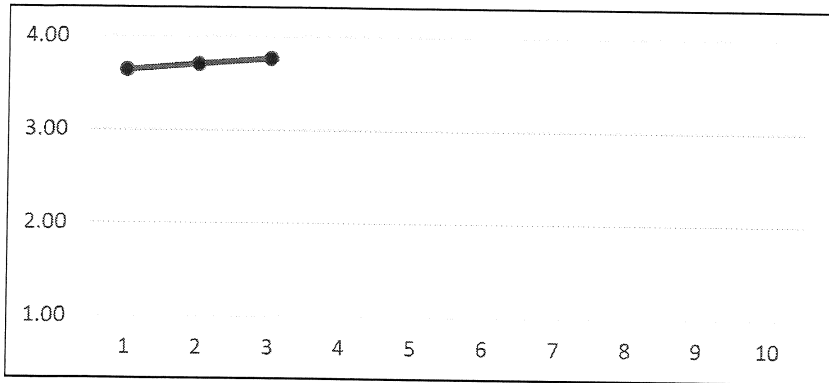


Year	Resp	μ
2016	28	3.68
2017	41	3.73
2018	30	3.77

2018		
Score	Score	Resp
SS=4	77%	23
S=3	23%	7
D=2		0
SD=1		0

2018 LCDHD Employee Satisfaction Survey

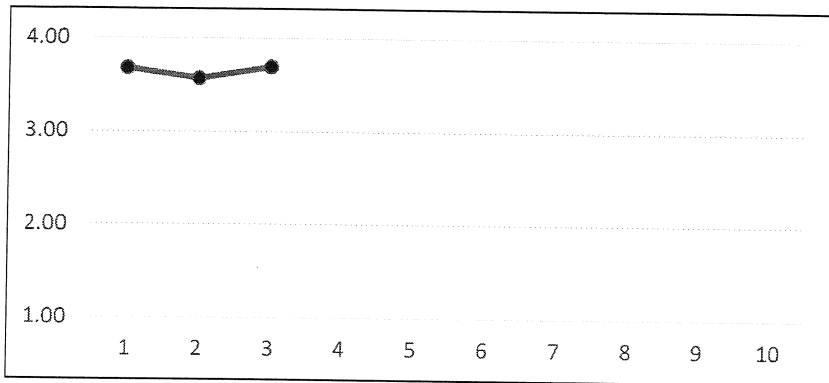
58 Are you satisfied the Preparedness Staff are making a positive impact in your community?



Year	Resp	μ
2016	28	3.64
2017	41	3.71
2018	30	3.77

2018		
Score	Score	Resp
SS=4	77%	23
S=3	23%	7
D=2		0
SD=1		0

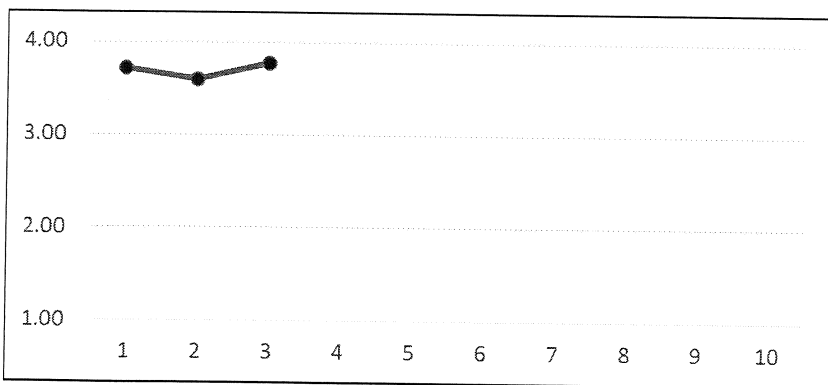
59 Over the past year, how satisfied have you been with the courtesy and professionalism of the Nutrition Staff?



Year	Resp	μ
2016	28	3.68
2017	37	3.57
2018	26	3.69

2018		
Score	Score	Resp
SS=4	69%	18
S=3	31%	8
D=2		0
SD=1		0

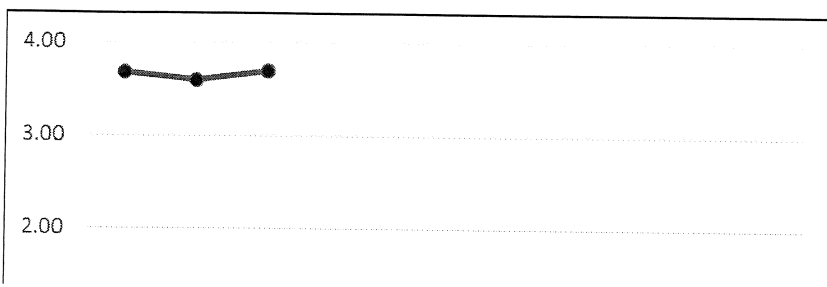
60 Over the past year, have you been satisfied the Nutrition Staff have done a good job?



Year	Resp	μ
2016	28	3.71
2017	37	3.59
2018	26	3.77

2018		
Score	Score	Resp
SS=4	77%	20
S=3	23%	6
D=2		0
SD=1		0

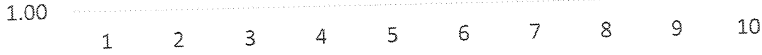
61 Are you satisfied the Nutrition Staff are making a positive impact in your community?



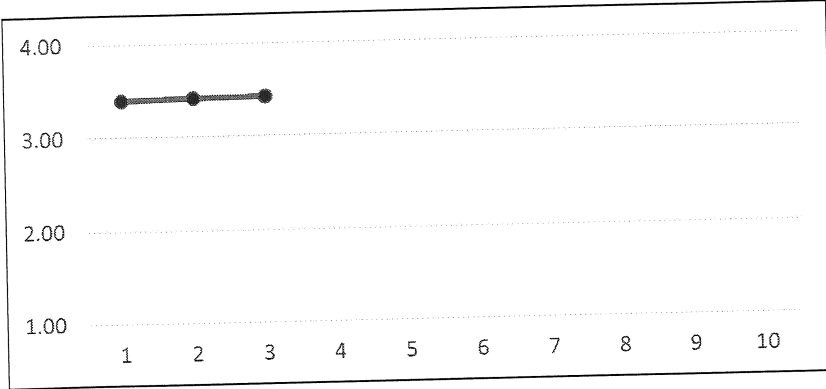
Year	Resp	μ
2016	28	3.69
2017	37	3.59
2018	26	3.69

2018		
Score	Score	Resp
SS=4	69%	18
S=3	31%	8
D=2		0
SD=1		0

2018 LCDHD Employee Satisfaction Survey



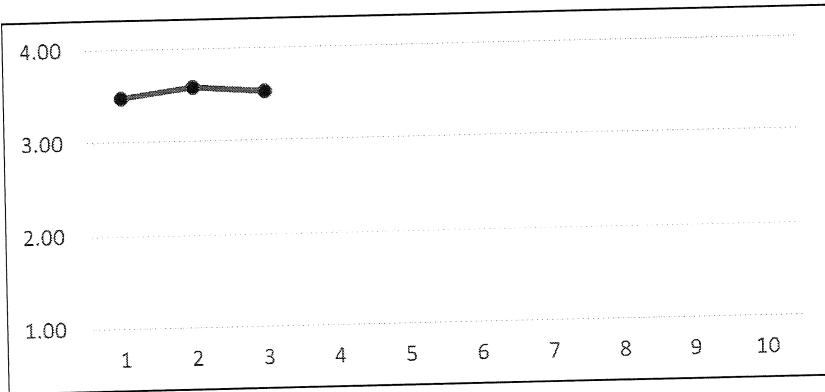
62 Over the past year, have you been satisfied with the physical facilities where you work?



Year	Resp	μ
2016	98	3.40
2017	79	3.42
2018	68	3.43

2018		
Score	Score	Resp
SS=4	44%	30
S=3	54%	37
D=2	1%	1
SD=1		0

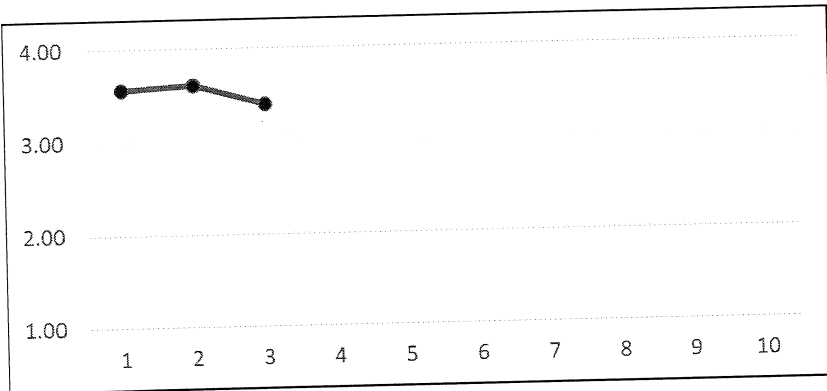
63 Over the past year, have you been satisfied you have been provided the supplies necessary to do your job?



Year	Resp	μ
2016	98	3.48
2017	80	3.59
2018	68	3.53

2018		
Score	Score	Resp
SS=4	56%	38
S=3	41%	28
D=2	3%	2
SD=1		0

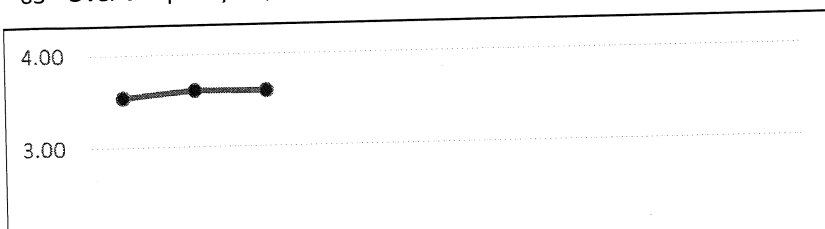
64 Over the past year, have you been satisfied you have been provided a safe work environment?



Year	Resp	μ
2016	98	3.56
2017	79	3.61
2018	68	3.40

2018		
Score	Score	Resp
SS=4	47%	32
S=3	46%	31
D=2	7%	5
SD=1		0

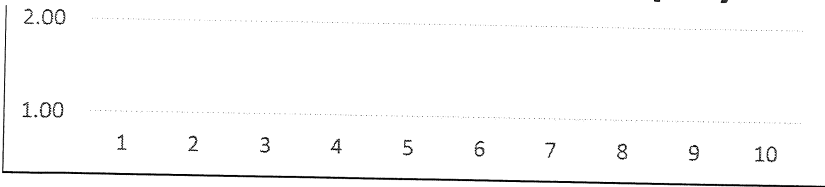
65 Over the past year, have you been satisfied the agency has been understanding of your family and personal issues?



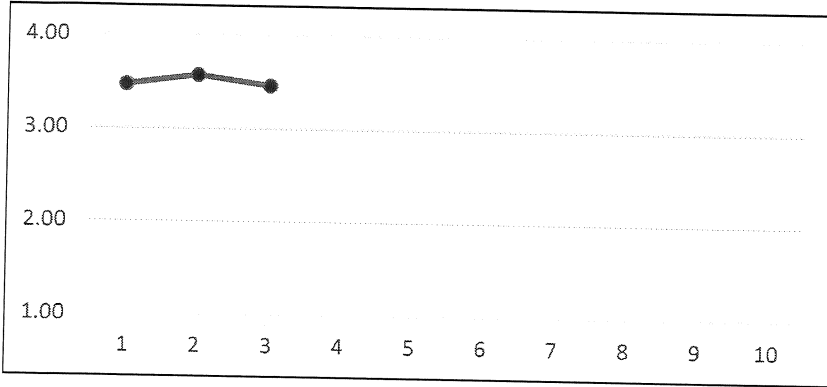
Year	Resp	μ
2016	98	3.54
2017	80	3.61
2018	68	3.60

2018		
Score	Score	Resp
SS=4	63%	43
S=3	35%	24
D=2		0
SD=1	1%	1

2018 LCDHD Employee Satisfaction Survey



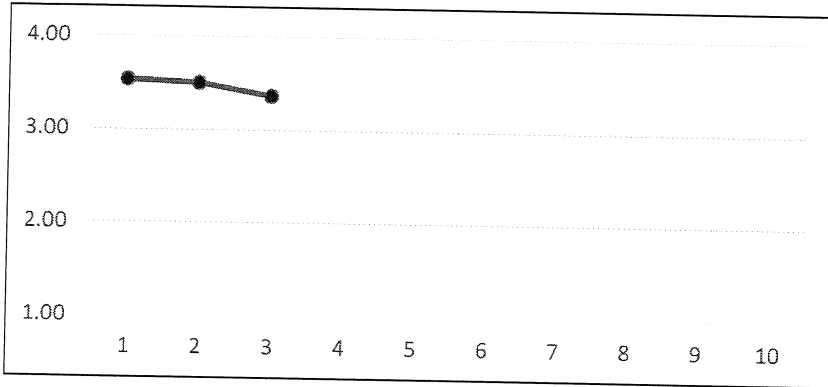
66 Over the past year, have you been satisfied the agency has taken a supportive role in your professional growth and development?



Year	Resp	μ
2016	95	3.47
2017	77	3.57
2018	67	3.46

2018		
Score	Score	Resp
SS=4	51%	34
S=3	46%	31
D=2	1%	1
SD=1	1%	1

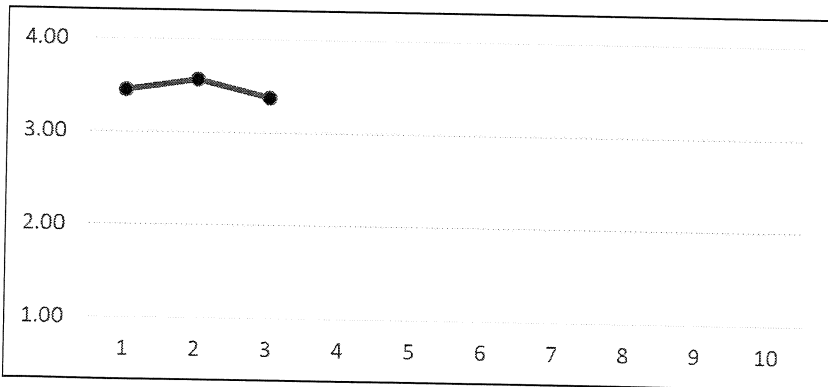
67 Were you satisfied with the training your received upon entering your current position?



Year	Resp	μ
2016	15	3.53
2017	8	3.50
2018	11	3.36

2018		
Score	Score	Resp
SS=4	36%	4
S=3	64%	7
D=2		0
SD=1		0

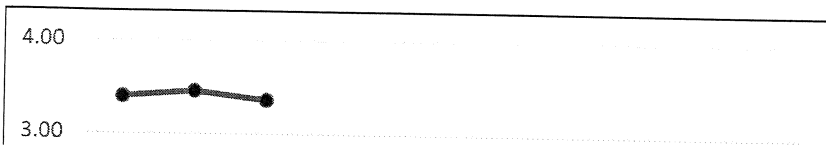
68 Over the past year, have you been satisfied with the additional training and CEU offerings made available to you?



Year	Resp	μ
2016	91	3.45
2017	74	3.57
2018	61	3.38

2018		
Score	Score	Resp
SS=4	41%	25
S=3	57%	35
D=2		0
SD=1	2%	1

69 Over the past year, have you been satisfied the agency has appreciated your work?

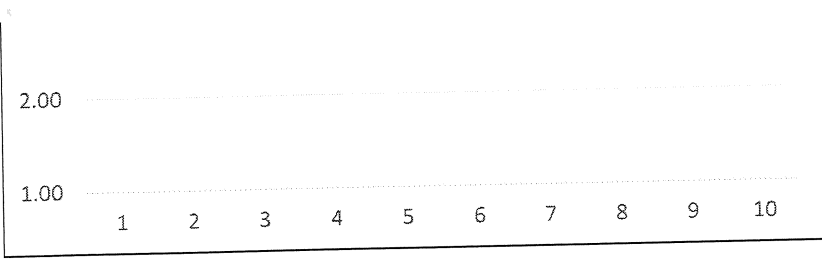


Year	Resp	μ
2016	96	3.40
2017	77	3.45
2018	67	3.36

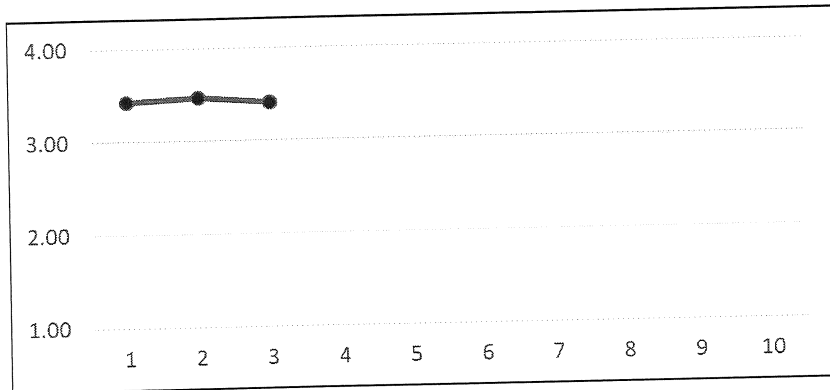
2018		
Score	Score	Resp
SS=4	42%	28
S=3	54%	36

2018 LCDHD Employee Satisfaction Survey

D=2	3%	2
SD=1	1%	1



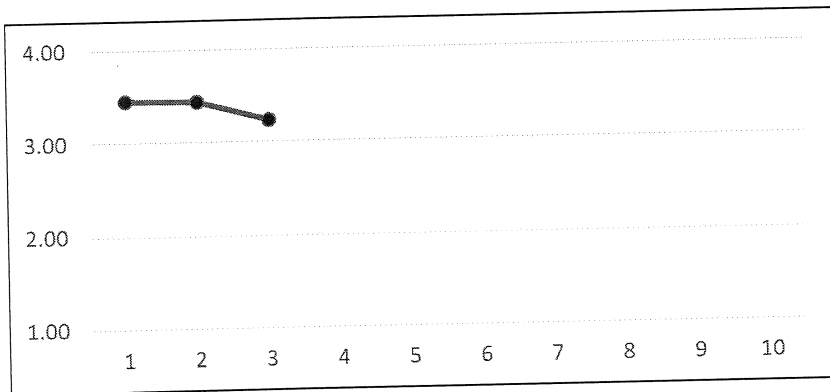
70 Over the past year, have you been satisfied with the time and location of required meetings?



Year	Resp	μ
2016	98	3.43
2017	79	3.47
2018	68	3.41

2018		
Score	Score	Resp
SS=4	41%	28
S=3	59%	40
D=2		0
SD=1		0

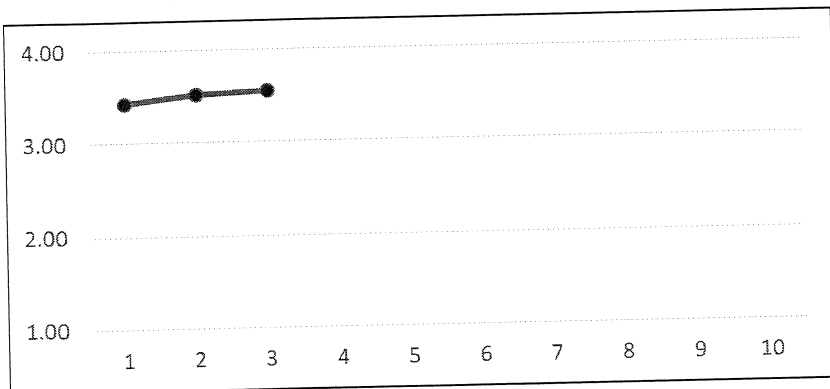
71 Over the past year, have you been satisfied with the image of the Health Department in your community?



Year	Resp	μ
2016	97	3.45
2017	79	3.44
2018	67	3.24

2018		
Score	Score	Resp
SS=4	34%	23
S=3	55%	37
D=2	10%	7
SD=1		0

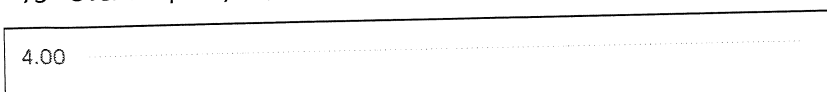
72 Over the past year, have you been satisfied the employees in your county have worked well as a team?



Year	Resp	μ
2016	95	3.43
2017	77	3.52
2018	65	3.55

2018		
Score	Score	Resp
SS=4	55%	36
S=3	45%	29
D=2		0
SD=1		0

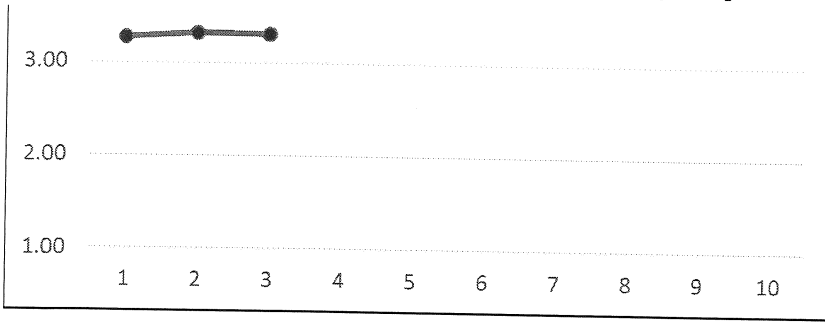
73 Over the past year, have you been satisfied that the policies and procedures were consistently followed district-wide?



Year	Resp	μ
2016	93	3.27

2018		
Score	Score	Resp

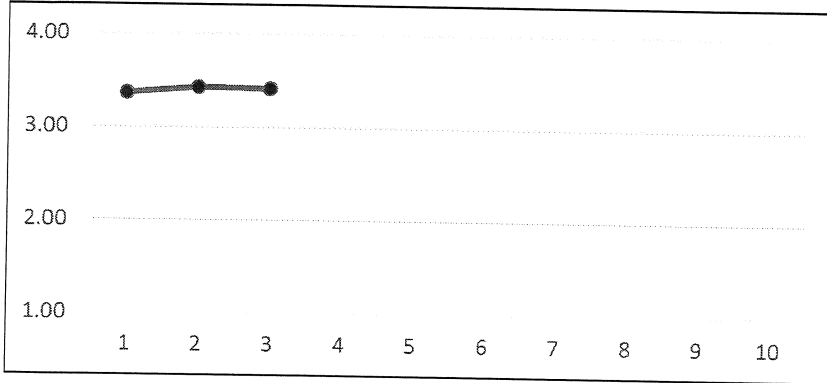
2018 LCDHD Employee Satisfaction Survey



2017	76	3.32
2018	66	3.30

2018		
Score	Score	Resp
SS=4	32%	21
S=3	67%	44
D=2	2%	1
SD=1		0

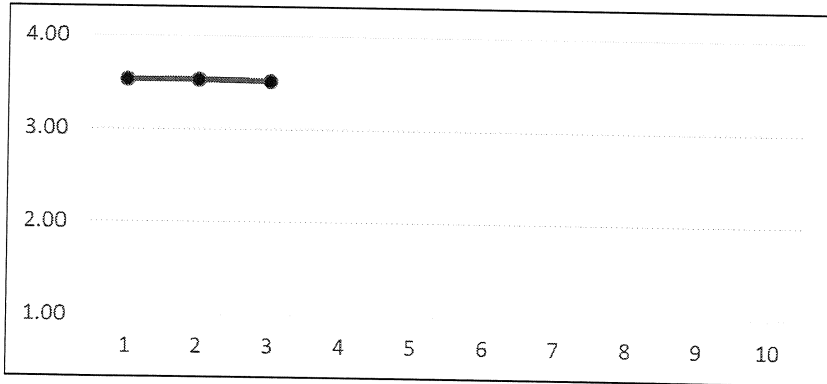
74 Over the past year, have you been satisfied all employees have been given a fair opportunity to succeed within the agency?



Year	Resp	μ
2016	93	3.37
2017	75	3.43
2018	65	3.42

2018		
Score	Score	Resp
SS=4	42%	27
S=3	58%	38
D=2		0
SD=1		0

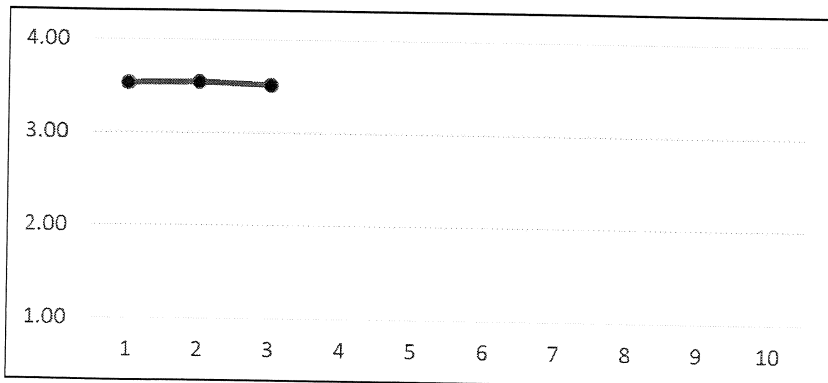
75 Over the past year, have you been satisfied the Health Department and its employees are helping to make the communities better places to live?



Year	Resp	μ
2016	98	3.53
2017	79	3.53
2018	68	3.51

2018		
Score	Score	Resp
SS=4	51%	35
S=3	49%	33
D=2		0
SD=1		0

76 Over the past year, have you been satisfied working for this agency?



Year	Resp	μ
2016	97	3.54
2017	79	3.54
2018	66	3.52

2018		
Score	Score	Resp
SS=4	53%	35
S=3	45%	30
D=2	2%	1
SD=1		0



Lake Cumberland District Health Department

LCDHD Board of Health Survey 2019

1. Please rate the overall performance of the executive director.

Strongly Unfavorable

Unfavorable

Undecided

Favorable

Very Favorable

2. The executive director keeps you informed of key issues.

Strongly Disagree

Disagree

Undecided

Agree

Strongly Agree

3. Do you have suggestions for ways in which the executive director can improve?

4. Do you have suggestions for ways in which the agency could improve?

5. Do you have suggestions regarding public health issues in your community that you feel the health department should address?

Lake Cumberland District Health Department Personnel Report

Board of Health Meeting

December 4, 2018

LCDHD has begun using Go-Hire to staff our vacant positions that aren't filled with in-house staff. To date, we have one part-time and one full-time position being staffed by Go-Hire.

Health Insurance enrollment has now closed. Wilma Munsey has returned to help HR out for a few months. She is helping Cristy finalize the health insurance enrollment and will work on various projects over the next few weeks. We are very thankful to have her during this busy time!

QI project - A team has been formed to examine the performance evaluation procedure. The team is working to streamline the process and increase the number of evaluations that arrive back to HR on time. This is the first step toward adopting an electronic record system within the HR department.

8 – On duty

Merit

- Ron Cimala- Director of Administrative Services
- Melonie Williams – Public Health Program Specialist

Contract

- Monica Hall, LHN, HANDS
- Wilma Munsey, HR Assistant
- Ashley Curry, HANDS, Clerk
- Daniel McFeeters, IT

Contract

- Randall Davis, Maintenance Tech, Part-time
- Jamie Isabelle, SSSA 1, Adair County, Full-time

5-Off duty

Merit

- Leah Jasper, Director of Administrative Services
- Kevin Lewis, Public Health Program Specialist
- Dustin McGowan, Maintenance Tech
- Thomas Hall, SSSA 2, HANDS

Clinical Protocol for Naloxone Dispensing By Registered Nurses

POLICY STATEMENT

It is the policy of Lake Cumberland District Health Department (LCDHD) to have in place a naloxone dispensing plan that is consistent with the Kentucky Department for Public Health's (KDPH) Core Clinical Service Guidelines (CCSG), the Kentucky Regulatory Statute (KRS) 212.275. This policy pertains to the distribution of non-scheduled drugs at health departments by advanced registered nurses and registered nurses with input and oversight by LCDHD's Medical Director. Naloxone is listed in the CCSG, which contains the non-scheduled legend drugs authorized for nurse dispensing by the Commissioner of the Department for Public Health.

PURPOSE

The purpose of this policy is to set forth the labeling, dispensing, patient educational requirements and documentation of naloxone dispensed by a registered nurse who is trained in the Syringe Exchange Program (SEP).

DEFINITIONS

According to KRS 314.011, dispense is defined as (a) to receive and distribute non-controlled legend drug samples from pharmaceutical manufacturers to patients at no charge to the patient or any other party; or (b) To distribute non-controlled legend drugs from a local, district, and independent health department, subject to the direction of the appropriate governing board of the individual health department.

REFERENCES

KRS 212.275; KRS 315.030; KRS 217.186(5) (b), KRS 314.011

Core Clinical Services Guidelines

ATTACHMENTS

Appendix A: Naloxone Dispensing Documentation and Patient Education Check List

Appendix B: Narcan Overdose Response Instructions

Appendix C: Naloxone Dispensing Log

PROCEDURE

Criteria

Persons eligible to receive naloxone under this protocol include:

1. Persons accessing LCDHD's syringe exchange program.
2. Persons with a history of receiving emergency medical care for acute opioid poisoning or overdose.
3. Persons or family members of persons with a known or suspected history of substance abuse or nonmedical opioid use.
4. Persons who may have difficulty accessing emergency medical services.
5. Persons who voluntarily request naloxone.

Pharmacy Food and Drug Administration (FDA) Prescription Labeling Requirements

Requirements for proper labeling of naloxone to be dispensed include:

1. Patient's name.
2. Date of service.
3. Name of provider prescribing medication.
4. Narcan 4mg Nasal Spray Kit.
5. Directions: Use as directed per package instructions for suspected opioid overdose.
6. Quantity of naloxone being dispensed: 1 Box.
7. Name and telephone number of the dispensing facility.

Physician Standing Order

This standing order provides the registered nurse who works for the health department the authority to dispense naloxone under the direction of the signing physician.

Administration of Naloxone by Patient

NARCAN® Naloxone HCl 4 mg/0.1 ml Nasal Spray

- Dispense #1 Box (two 4mg/0.1ml intranasal devices).
- SIG: Call 911.
- Do not prime. Spray into nostril upon signs of opioid overdose.
- May repeat x1 in 3 minutes in opposite nostril if no or minimal breathing and responsiveness, then as needed (if doses are available) every 2-3 minutes.

Patient Education

The registered nurse will provide patient education (Appendix A) and document that persons receiving naloxone under this protocol were educated on the following:

1. Risk factors for opioid overdose.
2. Strategies to prevent opioid overdose.
3. Signs of opioid overdose.
4. Step-by-step response to an overdose.
5. Information about naloxone.
6. Procedures for administering naloxone.
7. Proper storage procedures and expiration date of naloxone product dispensed.

The registered nurse shall provide education to the patient both verbally and in written form (Appendix B) for take-home use.

Documentation

The registered nurse will document via naloxone dispensing/education log (Appendix C) each person who receives a naloxone kit under this protocol. In addition to standard information required in the dispensing log, documentation will include name of the registered nurse providing education to recipient of naloxone.

Registered Nurse Training

Registered nurses who dispense naloxone will be trained by LCDHD's Medical Director. The training provided will follow training for KDPH guidelines, patient education and documentation requirements as per CCSG.

Furthermore, the training will include how to assess for an overdose requiring the use of naloxone, safe administration procedures and when to call Emergency Medical Services. Registered nurses who dispense naloxone will also maintain CPR certification.

Physician Signature

I, Christine Weyman, M.D., licensed in the state of Kentucky, do hereby authorize licensed, properly trained registered nurses employed by **Lake Cumberland District Health Department** to dispense naloxone rescue kits and to provide education on the proper use of those products to recipients in accordance with the laws and regulations of the State of Kentucky.



NALOXONE PRESCRIPTION AND PATIENT EDUCATION CHECKLIST

Person Requesting Naloxone

First Name: MI: Last Name:

Home Address: City: State: ZIP Code:

Phone: - Gender (M/F): Date of Birth: / / Age:

Allergies:

Please answer the following questions so we can assess the safety and appropriateness of naloxone:		Yes	No
Are <u>you</u> one of the following?			
1. A person who is at increased risk of an opioid overdose, due to associated medical conditions			
2. A person in a position to help another individual at risk of an opioid overdose and voluntarily requesting per KRS 217.186			

I understand the risks and benefits associated with naloxone and have received and understand verbal counseling and written educational materials about the dispensed naloxone product. I have had the opportunity to ask questions that were answered to my satisfaction. As with all medical treatment, there is no guarantee that the patient will not experience an adverse reaction from naloxone. I understand that the information contained will remain confidential and will not be released except as permitted or required by law. I acknowledge that I have been offered a copy of the LCDHD Notice of Privacy Practices.

Signature of Person Requesting Naloxone

Date

(For LCDHD Use Only) The following section is to be completed by the RN:

Patient education provided verbally and in writing by registered nurse	RN Initials
Risk factors of opioid overdose	
Strategies to prevent opioid overdose	
Signs of opioid overdose	
Steps in responding to an overdose	
Information on naloxone, including possible adverse reactions	
Procedures for administering naloxone	
Proper storage and expiration of naloxone product dispensed	
I confirm the individual requesting naloxone is 18 years of age or older and was able to understand and learn the essential components of overdose response and naloxone administration	

Signature of Nurse

Date

Protocol Physician: Dr. Christine Weyman; state license number 28428

Naloxone Product	Supplier	Quantity	SIG
Narcan 4 mg Nasal Spray (69547-0353-02)	Adapt	1 Two Pack	DO NOT PRIME. SPRAY INTO NOSTRIL UPON SIGNS OF OPIOID OVERDOSE. MAY REPEAT IN 2-3 MINUTES IN OPPOSITE NOSTRIL IF NO OR MINIMAL BREATHING AND RESPONSIVENESS.

After completed with signatures:

1. Scan into the server folder (\\districtfiles\Shared Folders\Harm Reduction\Naloxone dispensing-patient ed. checklist).
2. Save form by first initial.last name
3. Shred original

Patient Education Checklist

1. Risk factors for opioid overdose

- Previous opioid poisoning or overdose.
- History of substance abuse or nonmedical opioid use.
- History of using alone.
- Receiving high-dose opioid prescriptions (E.g. >100 mg morphine equivalent).
- Using multiple substances, such as alcohol, heroin, opioid, cocaine, benzodiazepine, other sedative prescription and antidepressant prescription.
- Not taking opioids for a period of time (abstinence).
- Opioid naïve and receiving a first prescription of methadone for pain.
- Starting buprenorphine or methadone for addiction treatment.
- Smoking and chronic medical conditions such as, COPD, emphysema, sleep apnea, kidney, liver or heart disease

2. Strategies to prevent opioid overdose

- Take prescription opioids only as directed.
- Don't mix opioids with other drugs or alcohol.
- Make sure healthcare providers know all medications being taken.
- Not taking opioids for a period of time can change tolerance.

3. Signs of opioid overdose

- Extreme sleepiness, inability to awaken verbally or upon sternal rub.
- Breathing problems can range from slow to shallow breathing in a patient.
- Fingernails or lips turning blue/purple.
- Extremely small "pinpoint" pupils.
- Slow heartbeat and/or low blood pressure.

4. Step-by-step response to an overdose

- 1) Unresponsive? Shake and Shout:
 - a. Stimulate with noise (shout, use their name, shake their shoulders).
 - b. Touch (sternal rub).
- 2) Lay person on their back.
- 3) Give 1st dose of Naloxone.
- 4) Call 911 right away because naloxone only lasts a short time.
- 5) Open airway and give rescue breaths if breathing is stopped or very slow.
- 6) Continue rescue breathing (1 breath every 5 seconds) until EMS arrives.
- 7) Repeat dose of naloxone after 3 – 5 min if person still unresponsive with slow or no breathing.
- 8) Do not leave person alone after giving naloxone. If must leave for any reason, place person in recovery position, to make sure they don't choke if they vomit.
- 9) Stay with person until help arrives.

5. Information about Narcan™ (naloxone)

- 1) An opiate antidote that blocks the effects of opioids on the brain, reverses an overdose and restores breathing.
- 2) Opioids include: heroin and prescription pain pills like morphine, codeine, oxycodone, hydromorphone, meperidine, methadone, hydrocodone, fentanyl, **Carfentanil**.
- 3) Does not reverse overdoses caused by alcohol and drugs that are not opioids: **cocaine, Adderall, Ativan, Xanax, Benzodiazepine, and sleeping pills.**
- 4) Is not a controlled substance; has no potential for abuse.
- 5) If given to a person who has not taken opioids, Narcan is harmless and will not have any effect.
- 6) Works within about 5 minutes. Repeated doses may be necessary if a person is still showing signs of overdose even after the first dose.
- 7) Starts to wear off after about 30 minutes, mostly gone after about 90 minutes.
- 8) Not dangerous to give expired naloxone.
- 9) Can cause opioid withdrawal syndrome: body aches, sweating.
- 10) Pregnancy category B agent, no toxic/teratogenicity noted in animal models.

7. Proper storage procedures and expiration date of naloxone product dispensed

- 1) Store in the original package at room temperature. Avoid light exposure.
- 2) Replace before it expires. When there are no other alternatives, expired naloxone can be used, but may not be as effective.
- 3) Keep Narcan with you, tell people where it is.

NARCAN[®] (naloxone HCl) **NASAL SPRAY**

QUICK START GUIDE **Opioid Overdose Response Instructions**

Use NARCAN Nasal Spray (naloxone hydrochloride) for known or suspected opioid overdose in adults and children.

Important: For use in the nose only.

Do not remove or test the NARCAN Nasal Spray until ready to use.

1 Identify Opioid Overdose and Check for Response

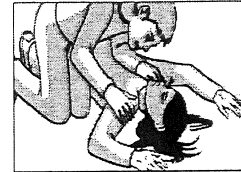
Ask person if he or she is okay and shout name.

Shake shoulders and firmly rub the middle of their chest.

Check for signs of opioid overdose:

- Will not wake up or respond to your voice or touch
- Breathing is very slow, irregular, or has stopped
- Center part of their eye is very small, sometimes called “pinpoint pupils”

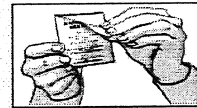
Lay the person on their back to receive a dose of NARCAN Nasal Spray.



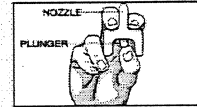
2 Give NARCAN Nasal Spray

Remove NARCAN Nasal Spray from the box.

Peel back the tab with the circle to open the NARCAN Nasal Spray.



Hold the NARCAN nasal spray with your thumb on the bottom of the plunger and your first and middle fingers on either side of the nozzle.



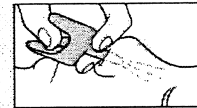
Gently insert the tip of the nozzle into either nostril.

- Tilt the person’s head back and provide support under the neck with your hand. Gently insert the tip of the nozzle into **one** nostril, until your fingers on either side of the nozzle are against the bottom of the person’s nose.



Press the plunger firmly to give the dose of NARCAN Nasal Spray.

- Remove the NARCAN Nasal Spray from the nostril after giving the dose.



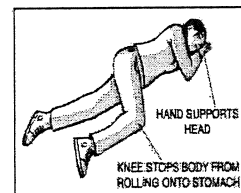
3 Call for emergency medical help, Evaluate, and Support

Get emergency medical help right away.

Move the person on their side (recovery position) after giving NARCAN Nasal Spray.

Watch the person closely.

If the person does not respond by waking up, to voice or touch, or breathing normally another dose may be given. NARCAN Nasal Spray may be dosed every 2 to 3 minutes, if available.



Repeat Step 2 using a new NARCAN Nasal Spray to give another dose in the other nostril. If additional NARCAN Nasal Sprays are available, repeat step 2 every 2 to 3 minutes until the person responds or emergency medical help is received.



For more information about NARCAN Nasal Spray, go to www.narcannasalspray.com, or call 1-844-4NARCAN (1-844-462-7226).

©2015 ADAPT Pharma, Inc. NARCAN[®] is a registered trademark licensed to ADAPT Pharma Operations Limited. A3009.01