

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
BOARD OF HEALTH DIRECTORS
December 3, 2019**

The Lake Cumberland District Board of Health met on Tuesday, December 3, 2019 at the Russell County Health Department in Russell County, KY.

After confirming a quorum was present, the meeting was called to order by Chair, Dr. Gayle Phillips.

Members Present	Members Absent
Pam Bills, APRN Judge Gale Cowan Judge Ricky Craig Hossein Fallahzadeh, MD Linda Hamilton Matt Jackson RPh Bruce Jasper, DVM Susanne Lee , OD Stephen McKinley, OD Allen Perkins Judge John Phelps, Jr. Gayle Phillips, DNP, APRN Jake Staton Greg West Proxy Judge Mike Anderson Judge John Frank Judge Jimmie Greene Judge Steve Kelly Judge Gary Robertson Judge Barry Smith	Kristen Branham Adlie Brown, Jr. DMD Joseph Brown, MD Judge Randy Dial Lora Elam, RN Patty Guinn, RPh Richard Miles, MD Shantila Rexroat, DVM Marlene Richardson, DMD Tommy Shelton, MD James Wesley Rosalie Wright

An invocation was given by Stuart Spillman and dinner was served.

Topic	Discussion	Follow-up
Legal Authority		
Approval of Minutes	One correction on prior minutes was mentioned: pg 2 top block financial position (through 6/30/19 instead of 1/31/19). Dr. Fallahzadeh moved to approve the prior minutes. Steven McKinley seconded the motion. The board voted unanimously to approve the prior minutes. Motion carried.	None

Old Business	Dr. Gayle Phillips 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	Nominations for chair: Dr. Fallahzadeh nominated Judge Kelly. Judge Phelps seconded. No other nominations. All voted in favor. Motion passed. Vice Chair: Dr. Jasper nominated Dr. Gayle Phillips. Seconded by Jake Staton. No other nominations. All in favor. Motion passed.	Notify Judge Kelly
Resource Stewardship		
Audit Report	Brad Hays, auditor with RFH, presented the annual audit report. No adverse findings. No questions were asked by the Board. Judge Phelps moved to approve audit report as stated. Dr. Fallahzadeh seconded. All in favor. Motion passed.	None
Financial Updates/Directors Comments Financial Position 10/31/19	Through the end of October we are showing a \$811K deficit due to not yet receiving the local tax funds at the district. The funds should be received in December or early January. At this point, we are still projecting a year-end surplus of \$1M. There was a motion to approve the financial update by Judge Phelps. Seconded by Dr. Fallahzadeh. Motion carried.	None
Meritorious Lump Sum Payment	Eligible staff will be awarded a \$1,000 meritorious lump sum payment. Motion to approve \$1,000 was made by Jake Staton. Seconded by Judge Phelps. All in favor. None opposed. Motion carries.	None
Renovation of District Building	Prior renovations had inadequate funding to adequately finish the main hallway of our district administrative building. Shawn Crabtree, Executive Director, presented a renovation budget for the District Office for 2020. The renovation would finish out the hallway walls (concrete block) with either drywall or a mesh product, replace carpet in	Notify Judge Kelly of renovation

	<p>large conference room, put down new vinyl tile in hallway, kitchen, break area on back of large conference room, hall bathroom, stairwell, and entranceways. The renovation would also replace the executive conference room furniture and hallway furniture. The halls, large conference room, kitchen, executive board conference room, waiting area, executive office, and stairwell will all be painted. The highest estimate is \$75K. The Board decided to approve the renovation budget with a cap of \$75K and Judge Kelly to be an advisor. If the renovation bids come in over the cap it must be presented in front of the Board. Dr. Fallahzadeh motioned to approve the renovation and set cap at \$75K. Motion was seconded by Dr. McKinley. All approved. None opposed.</p>	
Grants Report	Melonie Williams gave a quarterly grant report detailing the status of grants we have received and those for which we have applied.	None
Continuous Improvement		
Suggestions	The board was reminded they can make suggestions on the back of the agenda to be followed-up by the administration. Fill out 2 question survey so that staff will know the Board concerns.	The administration will follow on board suggestions.
On-line Food Handlers Course	LCDHD on-line food handler's course went live on August 5th. Over 80% of state health departments have committed to using the service. It is planned to have all who have committed using the service by the end of the year or shortly thereafter.	None
Environmental Clerical Process Improvement	Made a few changes with the filing and entering of data to allow clerk more time to do other duties.	None
New Employee Orientation	Now that we are hiring through Go Hire, our portion of the orientation has decreased by half. An online orientation is being developed to reduce the time and travel requirements for orientation. We will use web conferencing for a portion of the orientation. Orientation will take place at the employee's office location	None

	<p>instead of the District Office. Someone from the employee's new office location will be assigned to guide them through the orientation. Currently, we have the OSHA section almost complete. We will continue to work on additional sections over the next year. We anticipate rolling this out the beginning of 2020.</p>	
Employee Harassment Training	<p>HR Professionals urge best practice is to give annual training on employee harassment. We do not have someone that can do this training every year. A group of LHD HR professionals presented an on-line course they created to the KY TRAIN team. The state will load the training onto the TRAIN state employee training website. We anticipate being able to access this training during the coming year.</p>	None
Diabetes Education	<p>Over the last few months, we have been revising our Facebook ads to promote on-line classes. We have utilized codes that allow on-line enrollment. Due to these changes, we have doubled the attendance at our classes.</p>	None
WIC	<p>We have used peer counselors to find out why the WIC appointments have dropped off. We will begin an effort to generate text reminders to see if that will boost attendance.</p>	None
Employee Satisfaction Survey	<p>Seventy six questions make up the Employee Satisfaction Survey. While there are some areas to improve upon, most of the ratings were quite positive. There is a copy in the packet. This is an annual response with 51% of the employee response rate.</p>	None
Director/Agency Board Survey	<p>This was made available to the Board in paper version and an online version will be provided to those who were not in attendance.</p>	None
Annual EPI Report	<p>Amanda presented the annual EPI report. We have had an increase in disease count with the top 3 diseases being Hepatitis A, Salmonellosis, and Campylobacteriosis. This agrees with the state trend as well.</p> <p>Outbreak investigation is a team. We had 11 Outbreaks. All were associated with Assisted Living and Long-Term Care Facilities.</p>	None
Approval for Research:	<p>We received a grant from HHS in July. We are doing a research project working with high</p>	

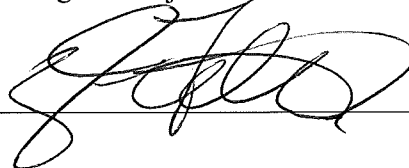
Pregnancy Prevention Program	<p>school students. We will research to see if a combination of two abstinence based programs is more effective in reducing teenage sexual risk than a general health education program. The study will pair two evidence based programs: a traditional classroom based program and an after school program.</p> <p>Board approval is required to do a research study. The research study was motioned to be approved by Dr. Perkins. Jake Staton seconded the motion. All approved. None opposed. Motion carries.</p>	
Partner Engagement		
Syringe Exchange	5 SEP currently and going well. Staff will be furnished by UK in our health departments next year to help work with SEP, assist with Naloxone distribution, and help with HIV and Hep C testing	None
Oversight		
HepA Response Update	Since 2017 there have been 4,978 cases of Hepatitis A (as of 11/26/19) in the state. There have been 253 cases in LCDHD. Fortunately, new cases have decreased significantly at both the state and local level. Our DOC has been stood down.	LCDHD will continue to address the HepA outbreak.
Human Resources Report	Carol Huckelby gave the HR report. We had 9 full time staff come on duty, 4 contract employees, and 5 with Go Hire. Three employees went off duty – 2 retirements and 1 resignation.	None
Policy Development		
Review of existing policies	We have one policy addition at this time. Mr. Dr. Miles motioned to approve the new appointment scheduling policy. Judge Phelps seconded. Motion carried.	Janae Tucker will provide updates.

Chair set the next meeting date for March 3rd, 2020.

A motion was made by Dr. Fallahzadeh to adjourn the meeting. Dr. McKinley seconded the motion. Motion carried and meeting was adjourned.

Dr. Gayle Phillips

Steve Kelley



District Board of Directors Meeting December 3, 2019

Name	County	Signature	Proxy	Need Mileage? Y/N
Honorable Mike Anderson	Wayne	Proxy Ricky Craig	Ricky L. Craig	
Pam Bills	Green	Pam Bills		N
Kristen Branham	Cumberland			
Adlie F. Brown, Jr. DMD	Casey	No		
Joseph Brown, MD	Wayne			
Honorable Gale Cowan	Adair	Gale Cowan		N
Honorable Ricky Craig	Clinton	Ricky L. Craig		
Honorable Randy Dial	Casey			
Lora Elam, RN	Wayne			
Hossein Fallahzadeh, MD	Pulaski			Y
Honorable John Frank	Green	Proxy Ricky Craig	Ricky L. Craig	
Honorable Jimmie "Bevo" Greene, II	McCreary	Proxy Ricky Craig	Ricky L. Craig	
Patty Guinn, RPh	Pulaski			
Linda Hamilton	Casey	Linda Hamilton		Y
Matt Jackson, RPh	Adair	Matt Jackson		N
L. Bruce Jasper, DVM	Pulaski	L. Bruce Jasper		N
Honorable Steven Kelley (Vice-chair)	Pulaski	Proxy Ricky Craig	Ricky L. Craig	

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

September 3, 2019

The Lake Cumberland District Board of Health met on Tuesday, September 3, 2019 at the Russell County Health Department in Russell County, KY.

After confirming a quorum was present, the meeting was called to order by Vice-Chair, Judge Steven Kelley.

Members Present	Members Absent
Adlie Brown, Jr. DMD Joseph Brown, MD Judge Gale Cowan (proxy to Judge Frank) Hossein Fallahzadeh, MD Judge Jimmie Greene (proxy to Judge Anderson) Linda Hamilton Judge Steve Kelly Stephen McKinley, OD Richard Miles, MD Allen Perkins Judge John Phelps, Jr. Marlene Richardson, DMD Judge Gary Robertson (Proxy to Judge Dial) Judge Barry Smith James Wesley Proxy Judge Mike Anderson Judge Randy Dial Judge John Frank	Pam Bills, APRN Kristen Branham Judge Ricky Craig Lora Elam, RN Patty Guinn, RPh Matt Jackson RPh Bruce Jasper, DVM Gayle Phillips, DNP, APRN Shantila Rexroat, DVM Tommy Shelton, MD Jake Staton Susanne Watkins, OD Rosalie Wright

An invocation was given by Judge Phelps and dinner was served.

Topic	Discussion	Follow-up
Legal Authority		
Approval of Minutes	Dr. Fallahzadeh moved to approve the prior minutes and James Wesley seconded the motion. The board voted unanimously to approve the prior minutes. Motion carried.	None
Old Business	Vice Chair Judge Kelley asked if there was anything for which the administration had failed to adequately follow-up on since the last meeting. Nothing was noted.	None.

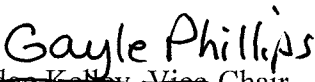
Resource Stewardship		
<p>Financial Updates/Directors Comments</p> <p>Financial Position 6/30/19</p>	<p>We ended the prior fiscal year with a surplus balance of \$1,061,975 after final closeout. Had the state billed out if it's due Medicaid Match payments, we would have ended very close to the original surplus projected.</p> <p>Year end independent audit started on 8/19/19 and is still in process.</p> <p>There was a motion to approve the financial update by Judge Phelps. Seconded by Dr. Fallahzadeh. Motion carried.</p>	None
Grants Report	<p>Melonie Williams gave a quarterly grant report detailing the status of grants we have received and those for which we have applied.</p> <p>Tracy Aaron presented the Teenage Pregnancy Prevention grant that was awarded. It is a 2 year Department of Health and Human Services grant for \$493K.</p> <p>Laura updated the Board on the current status of the Rural Health Opioid Program grant. It is starting the third and final year of the grant.</p>	None
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	The strategic plan was approved last year and we accomplished several of the goals set and want to remove them from the Revised Stratetic Plan. Also, we are looking to raise the goal on some measures for which we have already achieved the original target. We also added a couple new goals. The revised plan will be on our website. The annual summary	

	<p>will also be on our website. This information has been emailed to board.</p> <p>Dr. Miles made a motion to approve the revised strategic plan for 2020. Dr. Perkins seconded. Motion carried.</p>	
On-line Food Handlers Course	LCDHD on-line food handler's course went live on August 5th. Over 75 district health departments have committed to using the service. It is going well and we anticipate 90% of all counties will be signed by the end of the year.	None
New Employee Orientation	An online orientation is being developed to reduce the time and travel requirements for orientation. The OSHA section is almost complete and still working on a couple of sections. We anticipate rolling this out the beginning of next year.	None
Diabetes Education	LCDHD received a grant to provide telehealth Diabetes classes to Harlan County. The pilot was a success and we plan to do further telehealth classes in the future. LCDHD would like to eventually provide Diabetes education to the entire state.	LCDHD will report on progress.
Partner Engagement		
Syringe Exchange	Taylor County started a SEP in June 2019. Laura Woodrum, Dr. Weyman, and Tracy Aaron spoke to Wayne County fiscal court but no action was taken to establish an SEP. Laura Woodrum was awarded \$65K from KORE for supplies to help with the existing SEP programs.	None
Oversight		
HepA Response Update	Amanda England gave a Power Point presentation on the current status of the Hep A outbreak. Current hot spots are Clinton County and Wayne County.	LCDHD will continue to address the HepA outbreak.
Human Resources Report	<p>Carol Huckelby gave the HR report. We had 4 full time staff come on duty, 1 contract employees, and 3 with Go Hire. Six employees went off duty – 3 retirements, 1 transfer, and 2 resignations.</p> <p>An offer was made to our Tier 3 employees to move over to Go Hire, however, at this time none have taken advantage of the opportunity.</p>	None
Policy Development		

<p>Review of existing policies</p>	<p>We had one new policy to approve. Jim Wesley motioned to approve the new policy. Judge Phelps seconded. Motion carried.</p> <p>All of our existing policies were due for their 5 year re-approval. Web access to our policies has been granted to our board members for the past several months. Dr. Miles motioned to re-approve all of our existing policies. Dr. Perkins seconded. Motion carried.</p>	<p>Janae Tucker will provide updates.</p>
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Vice-Chair, Judge Kelley set the next meeting date for December 3rd.

A motion was made by Dr. Fallahzadeh to adjourn the meeting. Dr. McKinley seconded the motion. Motion carried and meeting was adjourned.


~~Judge Kelley, Vice-Chair~~ Gayle Phillips

Mr. Shawn Crabtree, Secretary 

District Board of Directors Meeting
Tuesday, December 3, 2019; 7:00 EST/6:00 CST
Russell County Health Department; Jamestown, Kentucky

AGENDA

- Welcome/Invocation/Dinner.....Chair Phillips
- I. Legal Authority**
- a. Quorum/Approval of Minutes.....Chair Phillips
 - b. Old Business.....Chair Phillips
 - i. Was there anything the administration failed to adequately follow-up on from the last meeting?.....Chair Phillips
 - c. Election of Officers.....Chair Phillips
- II. Resource Stewardship**
- a. Audit Report.....RFH, PLLC
 - b. Financial Updates/Director’s Comments.....Shawn D. Crabtree
 - c. Grants Report.....Melonie Williams
 - d. 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. Online Food Handlers Course.....Stuart Spillman
 - c. Environmental Clerical Process Improvement.....Stuart Spillman
 - d. New Employee Orientation.....Carol Huckelby
 - e. Employee Harassment Training.....Carol Huckelby
 - f. Increasing Diabetes Education Participation.....Jamie Lee
 - g. Increasing WIC Retention.....Laura Woodrum
 - h. Employee Satisfaction Surveys.....Janae Tucker
 - i. Director/Agency Board Survey.....Janae Tucker
 - j. Annual Epi Report.....Amanda England
 - k. Approval for Research; Pregnancy Prevention Program.....Tracy Aaron
- IV. Partner Engagement**
- a. Syringe Exchange Progress/Update.....Woodrum/Aaron
- V. Oversight**
- a. Hepatitis A Update.....Amy Tomlinson
 - b. Human Resources Report.....Carol Huckelby
- VI. Policy Development**
- a. New Policies.....Janae Tucker
- Next Meeting/Closing Comments.....Chair Phillips

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.



CPAs Consultants

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

We have audited the financial statements of the Lake Cumberland District Health Department (the Health Department) for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 29, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Health Department are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2019. We noted no transactions entered into by the Health Department during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Additionally, financial statement disclosures can be particularly sensitive because of their significance to financial statement users. The most sensitive estimate affecting the District's Health Department's financial statement disclosure is:

The disclosure of the pension and OPEB liability in Note 7 to the financial statements is based on actuarial information provided by the Kentucky Retirement Systems (KRS) and audited by another auditor. We evaluated the KRS audited reports in determining that the District Health Department's proportionate share of the pension and OPEB liabilities appears reasonable.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not identify any misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 25, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Health Department's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Items Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Health Department's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Supplementary Information

We were engaged to report on the schedules of revenues and direct and indirect costs by reporting area and the schedule of expenditures of federal awards, which accompanies the financial statements, but is not required supplementary information (RSI). With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies 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, and the OMB's Uniform Guidance. The method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Health and management of the Health Department and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



RFH, PLLC
Lexington, Kentucky
October 25, 2019

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

**FINANCIAL STATEMENTS
June 30, 2019**

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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) which comprise the statement of assets, liabilities, and fund balance – regulatory basis as of and for the year ended June 30, 2019, and the related statement of revenues, expenditures, and changes in fund balance – regulatory basis – budget to actual, and notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Administrative Reference* established by the Commonwealth of Kentucky, Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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.

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, 2019, 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 of the Lake Cumberland District Health Department, as of June 30, 2019, and the respective revenues and expenditures, 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 25, 2019, 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 25, 2019

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE
REGULATORY BASIS
June 30, 2019**

ASSETS

Current assets	
Checking	\$ 6,392,109
Petty cash	<u>2,100</u>
Total current assets	6,394,209
Investments	
Certificates of deposit	<u>2,016,765</u>
Total assets	<u>\$ 8,410,974</u>

LIABILITIES AND FUND BALANCE

Current liabilities	
Payroll withholdings and other payables	<u>\$ 139,269</u>
Fund Balance	
Unrestricted	5,888,469
Restricted - Medicaid match	466,319
Restricted - Capital	125,000
Restricted - State	129,321
Restricted - Federal	118,163
Restricted - Fees	<u>1,544,433</u>
Total fund balance	<u>8,271,705</u>
Total liabilities and fund balance	<u>\$ 8,410,974</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, 2019

	Budget	Actual	Over (under) Budget
REVENUES			
State	\$ 3,748,424	\$ 4,080,991	\$ 332,567
Federal, pass-through and direct	3,758,395	3,598,187	(160,208)
Local	3,220,443	3,147,725	(72,718)
Service fees and other	4,730,802	4,530,125	(200,677)
Interest	49,032	53,795	4,763
Prior year funds used	<u>27,957</u>	<u>43,959</u>	<u>16,002</u>
 Total revenues	 <u>15,535,053</u>	 <u>15,454,782</u>	 <u>(80,271)</u>
EXPENDITURES			
Salaries and leave	6,024,269	5,860,461	(163,808)
Part-time	144,331	150,765	6,434
Fringe benefits	4,971,798	4,697,674	(274,124)
Contracts	1,081,263	774,551	(306,712)
Travel	387,459	400,751	13,292
Space occupancy	591,115	540,976	(50,139)
Office and administrative expense	388,628	342,703	(45,925)
Medical supplies	328,029	587,484	259,455
Other operating expenses	<u>1,106,425</u>	<u>1,037,442</u>	<u>(68,983)</u>
 Total expenditures	 <u>15,023,317</u>	 <u>14,392,807</u>	 <u>(630,510)</u>
EXCESS OF REVENUES OVER (EXPENDITURES)	511,736	1,061,975	550,239
Adjustments to fund balance			
Prior year funds used	<u>(27,957)</u>	<u>(43,959)</u>	<u>(16,002)</u>
 Net change in fund balance	 483,779	 1,018,016	 534,237
 FUND BALANCE - beginning of year	 <u>7,253,689</u>	 <u>7,253,689</u>	 <u>-</u>
 FUND BALANCE - END OF YEAR	 <u>\$ 7,737,468</u>	 <u>\$ 8,271,705</u>	 <u>\$ 534,237</u>

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

LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

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 and continues to serve 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. "Prior year funds used" represents previously accumulated restricted and unrestricted fund balance.

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 25, 2019, no formal reports have been issued as a result of audits performed or in progress for the year ended June 30, 2019.

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 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 funds 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, 2019

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 25, 2019, 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, 2019, have not been evaluated by the District Health Department.

2. CASH AND INVESTMENTS

KRS 66.480 authorizes the District Health Department to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which have a physical presence in Kentucky and are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4). The Statute also authorizes investment in mutual funds, exchange traded funds, individual equity securities and high-quality corporate bonds that are managed by a professional investment manager and subject to additional requirements outlined in KRS 66.480.

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, 2019, 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	\$ 8,921,323
FDIC insurance	(500,000)
Collateral held by pledging bank	<u>(8,961,180)</u>
(Over) collateralized	<u>\$ (539,857)</u>

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019**

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	\$ 59	\$ -	\$ 26,796	\$ 26,855
725 – KWSCP Pink County Outreach	-	3,554	-	3,554
726 – ZIKA Preparedness	-	957	-	957
738 – KCCSP Outreach/Education	6	-	-	6
747 – KHREF	-	-	15,059	15,059
752 – HANDS GF Services	31,982	-	-	31,982
758 – Humana Vitality	-	-	580,589	580,589
760 – Hands Federal Home Visiting	-	86,094	-	86,094
762 – Smiling Schools Preventive	72,394	-	-	72,394
764 – HEP A Outbreak Activities	15,494	-	-	15,494
767 – Competitive Home Visiting	-	6,829	-	6,829
770 – KCCSP-HB 265	1,315	-	-	1,315
827 – U of L Social Media TMOMS	-	-	18	18
828 – Diabetes Outreach and Ed.	-	20,729	-	20,729
831 – Worksite Wellness Project	-	-	1,249	1,249
838 – Foundation for Healthy KY	-	-	5,000	5,000
839 – Marshall Grant Diabetes	-	-	33,046	33,046
842 – HIV Counseling & Testing	8,071	-	-	8,071
858 – Supplemental School Health	-	-	882,676	882,676
	<u>-</u>	<u>-</u>	<u>882,676</u>	<u>882,676</u>
Total	<u>\$ 129,321</u>	<u>\$ 118,163</u>	<u>\$ 1,544,433</u>	<u>\$ 1,791,917</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's potential liability is \$567,840 at June 30, 2019.

6. 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.

LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

7. 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, 2019, grandfathered plan members were required to contribute 5.00% of wages for non-hazardous job classifications. Employees hired after September 1, 2008 are required to contribute 6% of wages for non-hazardous job classifications. Participating employers are 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. Per House Bill 265, passed during the 2018 legislative session, certain agencies, including the District Health Department, were authorized to pay the reduced KERS non-hazardous employer contribution rate for the year ended June 30, 2019. The authorized 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, are 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 \$2,890,330 for the year ended June 30, 2019, or 100% of the required contribution. The contribution was allocated \$2,398,968 to the KERS pension fund and \$491,362 to the KERS insurance fund.

Pension Liabilities – At June 30, 2019, the District Health Department estimates that its total unfunded liability would be approximately \$54,967,958 based upon its proportionate share of the total net pension liability. The net pension liability was measured as of June 30, 2018, 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, 2018, the District Health Department's proportion was .4041 percent, which was a decrease of .0029 percent from its proportion measured as of June 30, 2017.

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
June 30, 2019**

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

OPEB Liabilities – At June 30, 2019, the District Health Department estimates that its total unfunded liability would be approximately \$9,571,561 based upon its proportionate share of the total OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District Health Department's proportion of the net OPEB liability was based on a projection of the District Health Department's long-term share of contributions to the OPEB plan relative to the projected contributions of all projected contributions of all participating entities, actuarially determined. At June 30, 2018, the District Health Department's proportion was .4037 percent, which was a decrease of .0033 percent from its proportion measured as of June 30, 2017.

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 \$1,028,400. 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 \$3,143,434 in public health taxes were transferred from the taxing districts to the District Health Department for the year ended June 30, 2019. The county public health tax transfers were as follows:

Adair County Public Health Taxing District	\$ 218,932
Casey County Public Health Taxing District	188,623
Clinton County Public Health Taxing District	141,468
Cumberland County Public Health Taxing District	104,254
Green County Public Health Taxing District	132,172
McCreary County Public Health Taxing District	147,254
Pulaski County Public Health Taxing District	1,210,216
Russell County Public Health Taxing District	316,284
Taylor County Public Health Taxing District	423,963
Wayne County Public Health Taxing District	<u>260,268</u>
 Total local contributions	 <u>\$ 3,143,434</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 of \$4,291.

10. SUBSEQUENT EVENTS

Per House Bill 1, passed during the 2019 legislative session, certain agencies, including the District Health Department, were authorized to pay the reduced KERS non-hazardous employer contribution rate for the year ending June 30, 2020. The authorized participating employers will contribute 49.47% (41.06% to the pension fund and 8.41% to the insurance fund) as opposed to the contribution rate of 83.43% (71.03% to the pension fund and 12.40% to the insurance fund) that other KERS non-hazardous employers pay.

SUPPLEMENTARY INFORMATION

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
SUPPLEMENTARY SCHEDULE OF REVENUES BY REPORTING AREA
for the year ended June 30, 2019**

	REVENUES						Total Costs	Department Carryover	Program Excess (Deficit)
	State	Federal	Local	Service Fees	Interest	Total Revenues			
Food	500	\$ 377,292	\$ -	\$ -	\$ 3,360	\$ 43,827	\$ 424,479	\$ -	\$ -
Public Facilities	520	-	-	66,662	12,425	9,123	88,210	88,210	-
General Sanitation	540	-	-	192,235	-	-	192,235	192,235	-
Onsite Sewage	560	-	-	94,630	314,439	-	409,069	409,069	-
Radiation and Product Safety	580	-	-	21	-	-	21	21	-
Radon	591	-	7,239	8,853	-	-	16,092	16,092	-
Total Environmental		377,292	7,239	362,401	330,224	52,950	1,130,106	1,130,106	-
Preventative Problems	700	-	-	-	-	-	-	-	-
Dental Services	712	971	-	-	2,411	-	3,382	5,692	2,310
Laboratory/Testing/Radiology	718	-	-	-	-	-	-	-	-
Needle Exchange Program	727	56,940	10,938	101,923	10,751	-	180,552	180,552	-
Vector Surveillance	729	-	4,500	4,424	-	-	8,924	8,924	-
Opioid Crisis Response	731	-	9,603	198	-	-	9,801	9,801	-
Diabetes Prevention Program	732	-	-	1,120	-	-	1,120	1,120	-
CHAT	736	-	61,333	1,648	-	-	62,981	62,981	-
Environmental Strike Team	746	-	-	1,336	-	-	1,336	-	-
KHREF	747	-	-	-	-	-	-	(1,019)	1,019
Accreditation	750	-	-	38,171	-	-	38,171	38,171	-
Hands GF Services	752	1,018,880	-	-	-	-	1,018,880	986,899	31,981
Personal Responsibility Education	756	-	46,312	29,669	-	-	75,981	75,981	-
Go365 - Humana Vitality	758	-	-	-	459,030	-	459,030	310,410	148,620
HANDS Federal Home Visiting	760	-	286,063	-	-	-	286,063	217,419	68,644
Diabetes Telehealth	761	-	8,684	4,734	-	-	13,418	13,418	-
HEP A Outbreak Activities	764	130,000	-	-	-	-	130,000	114,506	15,494
Tobacco Program Federal Funds	765	-	16,826	5,763	-	-	22,589	22,589	-
MCH Coordinator	766	-	143,017	25,893	-	-	168,910	168,910	-
Competitive Home Visiting	767	-	-	-	-	-	-	27,058	-
Child Fatality Prevention	774	-	12,652	2,130	-	-	14,782	14,782	-
Pediatric/Adolescent	800	-	40,000	397,175	315,656	845	753,676	753,676	-
Family Planning	802	2,165	241,124	103,665	234,244	-	581,198	581,198	-
Maternity Services & Activity	803	-	-	28	56	-	84	108	24
WIC	804	-	1,086,460	208,776	48	-	1,295,284	1,295,284	-
MCH Nutrition & Group Activity	805	-	36,008	560	8,617	-	45,185	48,334	3,149
Tuberculosis	806	-	14,182	176,209	78,848	-	269,239	269,239	-
Sexually Transmitted Disease	807	-	-	18,515	6,986	-	25,501	25,501	-
Diabetes	809	174,300	-	24,073	162	-	198,535	198,535	-
Adult Visits & Follow-up	810	-	-	851,660	129,425	-	981,085	981,085	-
Lead Poisoning Prevention	811	-	2,630	8,820	-	-	11,450	11,450	-
Breast & Cervical Cancer	813	-	36,500	49,906	29,329	-	115,735	115,735	-
Prep. Coordination & Training	821	-	103,358	10,987	-	-	114,345	114,345	-
Prep. Epidemic & Surveillance	822	47,828	42,770	11,435	-	-	102,033	102,033	-
Prep. Medical Rsrv. Corp.	823	-	4,355	283	-	-	4,638	4,638	-
Local Comm. Public Health Proj.	826	-	-	774	1,095	-	1,869	1,869	-
Addressing Barriers to Dsmes.	828	13,000	-	5,023	-	-	18,023	18,023	-
Heart4Change	829	-	149,551	34,907	-	-	184,458	184,458	-
Sexual Risk Avoidance Edu. Grant	830	-	219,651	78,606	-	-	298,257	298,257	-
Worksite Wellness Project	831	-	-	-	4,454	-	4,454	3,205	1,249
Breastfeeding Promotion	833	-	47,754	4,522	-	-	52,276	52,276	-
HPP Activity Support	835	-	3,595	-	-	-	3,595	3,595	-
Tobacco	836	161,427	-	8,517	-	-	169,944	169,944	-
Foundation for Health KY - Chip	838	-	-	-	5,000	-	5,000	-	5,000
Marshall Univ Grant Diabetes	839	-	-	-	-	-	-	11,147	11,147
Breastfeeding Peer Counselor	840	-	48,761	4,741	-	-	53,502	53,502	-
Diabetes Today Program	841	-	15,513	4,623	-	-	20,136	20,136	-
HIV Counseling & Testing	842	-	281	-	-	-	281	552	271
Ryan White Pharmacy Rebate Funds	844	319,290	-	26,552	-	-	345,842	345,842	-
Ryan White Program	845	-	220,324	19,247	-	-	239,571	239,571	-
Rural Health Opioid Grant	846	-	254,228	35,689	-	-	289,917	289,917	-
Healthy Start Day Care	848	38,627	-	10,387	-	-	49,014	49,014	-
HANDS Prima Gravida Program	853	118,780	-	99,513	1,645,509	-	1,863,802	1,863,802	-
Supplemental School Health	858	-	-	-	1,033,584	-	1,033,584	937,757	95,827
HPP Coordinator	875	-	24,833	3,638	-	-	28,471	28,471	-
Core Public Health	890	-	-	8,548	3,771	-	12,319	12,319	-
Medicaid Match	891	-	-	65,753	228,000	-	293,753	293,753	-
Total Medical		2,082,208	3,191,806	2,490,141	4,196,976	845	11,961,976	11,638,101	43,959
Capital	894	-	-	130,200	-	-	130,200	130,200	-
Allocable Direct	895	1,621,491	399,142	164,983	2,925	-	2,188,541	1,494,400	694,141
Total Administrative		1,621,491	399,142	295,183	2,925	-	2,318,741	1,624,600	694,141
Total Revenues		\$ 4,080,991	\$ 3,598,187	\$ 3,147,725	\$ 4,530,125	\$ 53,795	\$ 15,410,823	\$ 14,392,807	\$ 43,959

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
SUPPLEMENTARY SCHEDULE OF DIRECT COSTS BY REPORTING AREA
for the year ended June 30, 2019**

	DIRECT COSTS										Total Direct Costs
	Salaries	Part-Time	Fringes	Contracts	Travel	Occupancy	Administration	Supplies	Other		
Food	500	\$ 135,612	\$ 560	\$ 64,196	\$ -	\$ 10,482	\$ -	\$ 9,529	\$ -	\$ 80	\$ 220,459
Public Facilities	520	28,369	140	13,433	-	2,176	-	607	-	225	44,950
General Sanitation	540	61,799	257	29,258	-	6,592	-	121	-	-	98,027
Onsite Sewage	560	128,924	443	61,025	-	19,456	-	574	-	-	210,422
Radiation and Product Safety	580	9	-	-	-	-	-	-	-	-	9
Radon	591	1,984	-	929	-	74	-	-	-	10,384	13,371
Total Environmental		356,697	1,400	168,841	-	38,780	-	10,831	-	10,689	587,238
Preventative Problems	700	795,981	28,154	414,774	3,933	19,534	-	2,814	130,657	5,163	1,401,010
Dental Services	712	668	-	352	-	146	-	-	-	-	1,166
Laboratory/Testing/Radiology	718	36,799	-	19,033	10,362	68	-	-	14,318	-	80,580
Needle Exchange Program	727	23,947	-	12,275	-	1,295	-	-	126,911	334	164,762
Vector Surveillance	729	4,031	-	2,072	-	491	-	-	-	220	6,814
Opioid Crisis Response	731	4,650	-	2,392	-	330	-	-	-	-	7,372
Diabetes Prevention Program	732	545	-	289	-	6	-	-	-	-	840
CHAT	736	23,041	-	11,794	-	842	-	640	-	12,424	48,741
Environmental Strike Team	746	581	-	288	-	168	-	-	-	-	1,037
KHREF	747	-	-	-	-	-	-	218	-	(1,237)	(1,019)
Accreditation	750	16,546	-	8,478	-	1,124	-	-	-	3,178	29,326
Hands GF Services	752	427,048	11,748	220,024	-	43,560	-	3,743	-	4,201	710,324
Personal Responsibility Education	756	19,767	-	10,132	-	1,457	-	750	-	30,867	62,973
Go365 - Humana Vitality	758	63,332	-	32,451	34,273	8,691	-	4,510	104,008	23,707	270,972
HANDS Federal Home Visiting	760	86,770	-	44,465	-	9,543	-	4,723	-	18,070	163,571
Diabetes Telehealth	761	6,495	-	3,315	-	86	-	78	-	50	10,024
HEP A Outbreak Activities	764	-	-	-	-	-	-	-	114,506	-	114,506
Tobacco Program Federal Funds	765	-	-	-	-	823	-	830	-	20,936	22,589
MCH Coordinator	766	62,987	-	32,258	-	2,958	-	10	-	33,026	131,239
Competitive Home Visiting	767	29	-	-	-	12	-	-	-	26,998	27,039
Child Fatality Prevention	774	6,782	-	3,477	-	594	-	45	-	50	10,948
Pediatric/Adolescent	800	4,569	-	2,328	-	165	-	-	-	-	7,062
Family Planning	802	-	-	-	-	-	-	423	42,436	421	43,280
Maternity Services & Activity	803	-	-	-	-	-	-	-	-	-	-
WIC	804	14,154	46	7,272	-	1,085	-	1,864	5,282	-	29,703
MCH Nutrition & Group Activity	805	7,876	-	4,048	-	387	-	598	-	11,682	24,591
Tuberculosis	806	7,317	-	3,760	-	515	-	57	10,773	275	22,697
Sexually Transmitted Disease	807	874	-	447	-	-	-	-	-	-	1,321
Diabetes	809	67,092	-	34,368	-	9,866	-	19,098	1,534	18,881	150,839
Adult Visits & Follow-up	810	28,333	-	14,506	-	46	-	-	-	-	42,885
Lead Poisoning Prevention	811	398	-	193	-	3	-	-	-	10,316	10,910
Breast & Cervical Cancer	813	411	-	219	22,856	25	-	8	-	-	23,519
Prep. Coordination & Training	821	49,383	-	25,307	-	1,934	869	699	-	2,256	80,448
Prep. Epidemic & Surveillance	822	45,956	-	23,556	-	1,942	-	3,056	-	110	74,620
Prep. Medical Rsr. Corp.	823	1,978	-	1,020	-	359	-	16	-	-	3,373
Local Comm. Public Health Proj.	826	-	-	-	-	-	-	-	-	1,869	1,869
Addressing Barriers to Dsmes.	828	6,028	-	3,092	-	829	-	4,143	-	779	14,871
Heart4Change	829	66,884	-	34,266	-	7,445	-	-	2,270	32,654	143,519
Sexual Risk Avoidance Edu. Grant	830	122,536	-	62,792	-	18,659	-	181	-	17,628	221,796
Worksite Wellness Project	831	1,839	-	956	-	293	-	550	-	(1,399)	2,239
Breastfeeding Promotion	833	18,948	-	9,722	-	2,155	-	35	-	10,040	40,900
HPP Activity Support	835	-	-	-	-	-	-	343	-	3,252	3,595
Tobacco	836	62,672	-	32,104	-	3,711	-	2,215	-	31,011	131,713
Foundation for Health KY - Chip	838	-	-	-	-	-	-	-	-	-	-
Marshall Univ Grant Diabetes	839	-	-	-	-	-	-	189	-	10,958	11,147
Breastfeeding Peer Counselor	840	948	23,420	2,923	-	1,673	-	1,558	-	446	30,968
Diabetes Today Program	841	-	-	-	-	-	-	61	-	20,075	20,136
HIV Counseling & Testing	842	-	-	-	-	224	-	-	-	-	224
Ryan White Pharmacy Rebate Funds	844	108,673	25	55,686	8,788	17,989	69,993	5,222	10,970	2,144	279,490
Ryan White Program	845	97,586	-	50,011	11,559	6,636	8,396	265	3,475	1,147	179,075
Rural Health Opioid Grant	846	99,721	-	51,093	-	14,663	-	5,841	-	57,143	228,461
Healthy Start Day Care	848	20,133	-	10,325	-	1,527	-	-	-	4,500	36,485
HANDS Prima Gravida Program	853	779,046	13,837	400,621	386	91,209	-	29,144	-	19,009	1,333,252
Supplemental School Health	858	82,850	26,828	45,254	678,629	2,732	-	9,737	16,366	1,362	863,758
HPP Coordinator	875	12,873	-	7,908	-	907	-	54	-	-	21,742
Core Public Health	890	5,583	240	2,893	-	46	-	-	-	-	8,762
Medicaid Match	891	-	-	-	-	-	-	-	-	293,753	293,753
Total Medical		3,294,660	104,298	1,704,539	770,786	278,753	79,258	103,718	583,506	728,299	7,647,817
Capital	894	-	-	-	-	-	-	-	-	130,200	130,200
Allocable Direct	895	-	-	1,494,362	-	38	-	-	-	-	1,494,400
Total Administrative		-	-	1,494,362	-	38	-	-	-	130,200	1,624,600
Indirect Cost Allocation - Dept.		506,888	7,274	328,380	-	23,637	-	173,975	-	131,947	1,172,101
Indirect Cost Allocation - Envir.		218,937	4,339	141,916	-	10,902	-	8,052	-	4,037	388,183
Indirect Cost Allocation - Clinic		961,959	16,267	520,889	3,765	15,005	6,733	31,182	3,946	17,466	1,577,212
Indirect Cost Allocation - Medical		416,733	1,574	269,513	-	20,048	-	13,487	32	4,040	725,427
Indirect Cost Allocation - Space		104,587	15,613	69,234	-	13,588	454,985	1,458	-	10,764	670,229
Indirect Cost Allocation		2,209,104	45,067	1,329,932	3,765	83,180	461,718	228,154	3,978	168,254	4,533,152
Total Expenditures		\$ 5,860,461	\$ 150,765	\$ 4,697,674	\$ 774,551	\$ 400,751	\$ 540,976	\$ 342,703	\$ 587,484	\$ 1,037,442	\$ 14,392,807

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
SUPPLEMENTARY SCHEDULE OF INDIRECT COSTS BY REPORTING AREA
for the year ended June 30, 2019**

	INDIRECT COSTS						Total Indirect Costs	
	Departmental	Environmental	Clinic	Medical	Space	Allocation		
Food	500	\$ 39,160	\$ 147,622	\$ -	\$ -	\$ 17,238	\$ -	\$ 204,020
Public Facilities	520	8,203	30,915	-	-	4,142	-	43,260
General Sanitation	540	17,851	67,275	-	-	9,082	-	94,208
Onsite Sewage	560	37,202	140,212	-	-	21,233	-	198,647
Radiation and Product Safety	580	-	12	-	-	-	-	12
Radon	591	574	2,147	-	-	-	-	2,721
Total Environmental		102,990	388,183	-	-	51,695	-	542,868
Preventative Problems	700	261,074	-	1,510,338	177,945	291,945	(3,642,312)	(1,401,010)
Dental Services	712	211	-	-	145	20	4,150	4,526
Laboratory/Testing/Radiology	718	11,557	-	66,874	7,878	20,891	(187,780)	(80,580)
Needle Exchange Program	727	7,455	-	-	5,078	3,257	-	15,790
Vector Surveillance	729	1,254	-	-	856	-	-	2,110
Opioid Crisis Response	731	1,442	-	-	987	-	-	2,429
Diabetes Prevention Program	732	164	-	-	116	-	-	280
CHAT	736	7,173	-	-	4,882	2,185	-	14,240
Environmental Strike Team	746	176	-	-	123	-	-	299
KHREF	747	-	-	-	-	-	-	-
Accreditation	750	5,146	-	-	3,511	188	-	8,845
Hands GF Services	752	137,452	-	-	93,682	45,441	-	276,575
Personal Responsibility Education	756	6,154	-	-	4,193	2,661	-	13,008
Go365 - Humana Vitality	758	19,703	-	-	13,428	6,307	-	39,438
HANDS Federal Home Visiting	760	26,993	-	-	18,397	8,458	-	53,848
Diabetes Telehealth	761	2,016	-	-	1,378	-	-	3,394
HEP A Outbreak Activities	764	-	-	-	-	-	-	-
Tobacco Program Federal Funds	765	-	-	-	-	-	-	-
MCH Coordinator	766	19,598	-	-	13,355	4,718	-	37,671
Competitive Home Visiting	767	12	-	-	7	-	-	19
Child Fatality Prevention	774	2,110	-	-	1,436	288	-	3,834
Pediatric/Adolescent	800	1,418	-	-	965	610	743,621	746,614
Family Planning	802	-	-	-	-	127	537,791	537,918
Maternity Services & Activity	803	-	-	-	-	-	108	108
WIC	804	4,419	-	-	3,011	3,525	1,254,626	1,265,581
MCH Nutrition & Group Activity	805	2,450	-	-	1,668	1,508	18,117	23,743
Tuberculosis	806	2,274	-	-	1,552	9,812	232,904	246,542
Sexually Transmitted Disease	807	270	-	-	189	255	23,466	24,180
Diabetes	809	20,875	-	-	14,226	10,938	1,657	47,696
Adult Visits & Follow-up	810	8,814	-	-	6,007	1,977	921,402	938,200
Lead Poisoning Prevention	811	129	-	-	87	-	324	540
Breast & Cervical Cancer	813	129	-	-	87	74	91,926	92,216
Prep. Coordination & Training	821	15,366	-	-	10,468	8,063	-	33,897
Prep. Epidemic & Surveillance	822	14,300	-	-	9,742	3,371	-	27,413
Prep. Medical Rsrv. Corp.	823	609	-	-	421	235	-	1,265
Local Comm. Public Health Proj.	826	-	-	-	-	-	-	-
Addressing Barriers to Dsmes.	828	1,875	-	-	1,277	-	-	3,152
Heart4Change	829	20,805	-	-	14,182	5,952	-	40,939
Sexual Risk Avoidance Edu. Grant	830	38,117	-	-	25,978	12,366	-	76,461
Worksite Wellness Project	831	574	-	-	392	-	-	966
Breastfeeding Promotion	833	5,896	-	-	4,019	1,461	-	11,376
HPP Activity Support	835	-	-	-	-	-	-	-
Tobacco	836	19,492	-	-	13,290	5,449	-	38,231
Foundation for Health KY - Chip	838	-	-	-	-	-	-	-
Marshall Univ Grant Diabetes	839	-	-	-	-	-	-	-
Breastfeeding Peer Counselor	840	9,482	-	-	6,464	6,588	-	22,534
Diabetes Today Program	841	-	-	-	-	-	-	-
HIV Counseling & Testing	842	-	-	-	-	328	-	328
Ryan White Pharmacy Rebate Funds	844	33,815	-	-	23,047	9,490	-	66,352
Ryan White Program	845	30,357	-	-	20,689	9,450	-	60,496
Rural Health Opioid Grant	846	31,014	-	-	21,139	9,303	-	61,456
Healthy Start Day Care	848	6,259	-	-	4,266	2,004	-	12,529
HANDS Prima Gravida Program	853	247,759	-	-	168,872	113,919	-	530,550
Supplemental School Health	858	36,300	-	-	24,737	12,962	-	73,999
HPP Coordinator	875	4,806	-	-	-	1,923	-	6,729
Core Public Health	890	1,817	-	-	1,255	485	-	3,557
Medicaid Match	891	-	-	-	-	-	-	-
Total Medical		1,069,111	-	1,577,212	725,427	618,534	-	3,990,284
Capital	894	-	-	-	-	-	-	-
Allocable Direct	895	-	-	-	-	-	-	-
Total Administrative		-	-	-	-	-	-	-
Indirect Allocation		(1,172,101)	(388,183)	(1,577,212)	(725,427)	(670,229)	-	(4,533,152)
Totals		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**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 District Health Department) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District Health Department's basic financial statements, and have issued our report thereon dated October 25, 2019. 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 District 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 District Health Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the District Health Department's internal control.

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

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 District 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 25, 2019



**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 District 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 District Health Department's major federal programs for the year ended June 30, 2019. The District 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 District 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 District 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 District 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, 2019.

Report on Internal Control over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 25, 2019

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the year ended June 30, 2019**

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	01160018	7/1/2018-6/30/2019	\$ -	\$ 536,358
WIC Program - Administrative Services	10.557	01160019	7/1/2018-6/30/2019	-	781,224
WIC Program - Administrative Services	10.557	02540017	7/1/2018-6/30/2019	-	20,634
WIC Program - Administrative Services	10.557	02540018	7/1/2018-6/30/2019	-	35,157
Total U.S. Department of Agriculture				\$ -	\$ 1,373,373
U.S. Environmental Protection Agency (EPA)					
Passed through State (CHFS)					
State Indoor Radon Grants					
State Indoor Radon Grants	66.032	02610018	7/1/2018-6/30/2019	-	7,240
Total U.S. Environmental Protection Agency				\$ -	\$ 7,240
U.S. Department of Health and Human Services (HHS)					
Direct Grants					
Sexual Risk Avoidance Education					
	93.060	90SR0014-01-01	9/30/2016-9/29/2019	-	219,651
Rural Health Care Services Outreach Grant Program					
	93.912	D04RH31636	5/01/2018-4/30/2021	-	149,551
Rural Health Opioid Program					
	93.912	H1URH31441	9/30/2017-9/29/2020	-	254,228
				-	403,779
Passed through State (CHFS)					
Public Health Emergency Preparedness					
HPP & PHEP	93.069	02140018	7/1/2018-6/30/2019	-	9,281
HPP & PHEP Combined Cooperative Agreement	93.069	0214SUP17	7/1/2018-6/30/2019	-	139,024
				-	148,305
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements					
HPP & PHEP	93.074	02140016	7/1/2018-6/30/2019	-	1,256
HPP & PHEP	93.074	02140017	7/1/2018-6/30/2019	-	31,836
HPP & PHEP	93.074	02150016	7/1/2018-6/30/2019	-	441
HPP & PHEP	93.074	02150017	7/1/2018-6/30/2019	-	2,202
				-	35,735
ACA Personal Responsibility Education Programs					
PREP	93.092	02980017	7/1/2018-6/30/2019	-	6,185
PREP	93.092	02980018	7/1/2018-6/30/2019	-	46,312
				-	52,497
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
Tuberculosis Control Programs	93.116	010600OL19	7/1/2018-6/30/2019	-	11,874
Tuberculosis Control Programs	93.116	010600OL20	7/1/2018-6/30/2019	-	2,308
				-	14,182
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children Lead Poisoning Prevention					
	93.197	017000OL19	7/1/2018-6/30/2019	-	2,630
Family Planning Services					
Title X Family Planning	93.217	011500OL18	7/1/2018-6/30/2019	-	26,456
Title X Family Planning	93.217	011500OL19	7/1/2018-6/30/2019	-	230,455
Title X Family Planning	93.217	011500OL20	7/1/2018-6/30/2019	-	10,669
				-	267,580
Immunization Cooperative Agreements					
Immunization Grant	93.268	010500OL16	7/1/2018-6/30/2019	-	35,000
Immunization Grant	93.268	010500OL17	7/1/2018-6/30/2019	-	5,000
				-	40,000
Tobacco Control Programs					
KY Healthy Communities - Tobacco Control	93.305	0240OL17	7/1/2018-6/30/2019	-	16,826
Subtotal HHS				\$ -	\$ 1,201,185

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, 2019**

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) Passed through State (CHFS)				\$ -	\$ 1,201,185
Epidemiology & Laboratory Capacity for Infectious Disease (ELC)					
Vector Surveillance	93.323	01390018	7/1/2018-6/30/2019	-	877
Vector Surveillance	93.323	01390019	7/1/2018-6/30/2019	-	3,623
				-	4,500
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response Opioid Crisis Response	93.354	02130019	7/1/2018-6/30/2019	-	9,603
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke Diabetes Today Program	93.426	02440119	7/1/2018-6/30/2019	-	9,513
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke Diabetes Telehealth	93.435	02450019	7/1/2018-6/30/2019	-	8,684
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	7/1/2018-6/30/2019	-	462
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)					
Diabetes - Enhanced	93.757	02430418	7/1/2018-6/30/2019	-	21,327
Cardio - Enhanced	93.757	02430518	7/1/2018-6/30/2019	-	421
				-	21,748
Preventive Health and Health Services Block Grant					
Preventive Health Services	93.758	01040017	7/1/2018-6/30/2019	-	104,038
Preventive Health Services	93.758	01040018	7/1/2018-6/30/2019	-	11,476
				-	115,514
ACA — Maternal, Infant, and Early Childhood Home Visiting Program Formula, Expansion, and Development Grants to States-Cluster: Maternal, Infant and Early Childhood Home Visiting Grant Program					
Home Visiting Program	93.870	0130015	7/1/2018-6/30/2019	-	108,373
Home Visiting Program	93.870	0130016	7/1/2018-6/30/2019	-	177,690
				-	286,063
National Bioterrorism Hospital Preparedness Program					
HPP & PHEP	93.889	02150018	7/1/2018-6/30/2019	-	2,425
HPP & PHEP	93.889	0215SUP17	7/1/2018-6/30/2019	-	28,179
				-	30,604
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations					
KY's Women's Cancer Screening Program	93.898	011100OL17	7/1/2018-6/30/2019	-	7,996
Healthy Communities	93.898	011100OL18	7/1/2018-6/30/2019	-	36,500
				-	44,496
HIV Care Formula Grants					
Ryan White Care Act Title II	93.917	01690018	7/1/2018-6/30/2019	-	228,349
Ryan White Care Act Title II	93.917	01690019	7/1/2018-6/30/2019	-	35,876
				-	264,225
HIV Prevention Activities Health Department Based					
KY Integrated HIV Surveillance & Prevention	93.940	015000OL18	7/1/2018-6/30/2019	-	5,618
KY Integrated HIV Surveillance & Prevention	93.940	015000OL19	7/1/2018-6/30/2019	-	5,602
				-	11,220
Assistance Programs for Chronic Disease Prevention and Control Arthritis - State Public Health Approaches	93.945	017600OL18	7/1/2018-6/30/2019	-	52
Maternal and Child Health Services Block Grant to the States:					
MCH Services Block Grant	93.994	01120017	7/1/2018-6/30/2019	-	90,423
MCH Services Block Grant	93.994	011200D118	7/1/2018-6/30/2019	-	119,282
				-	209,705
Total U.S. Department of Health and Human Services				-	2,217,574
Grand total federal awards expended				\$ -	\$ 3,598,187

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the year ended June 30, 2019**

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
10.557	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**

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
SCHEDULE OF PRIOR AUDIT FINDINGS
June 30, 2019**

There are no prior audit findings to report.

LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
SCHEDULE OF PRIOR AUDIT FINDINGS
June 30, 2019

There are no proposed audit adjustments.



Lake Cumberland District Health Department

A Healthy Today for a Brighter Tomorrow

FINANCIAL POSITION

PERIOD ENDING

OCTOBER 31, 2019

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11/25/19

Period: October 2019

Financial Position

The LCDHD balance sheet for the period shows \$7,571,606.41 in assets with \$111,101.61 of that owed in current liabilities. The total of LCDHD's assets is equal to over 5 months of this year's average expenses. LCDHD had \$3,857,270.06 in Year-To-Date revenues, and \$4,668,472.07 in Year-To-Date expenditures resulting in a \$(811,202.01) Year-To-Date deficit.

Our annual revenues are less than budgeted mainly due to not yet having received our local tax funds at the district. That will either come in December or early January.

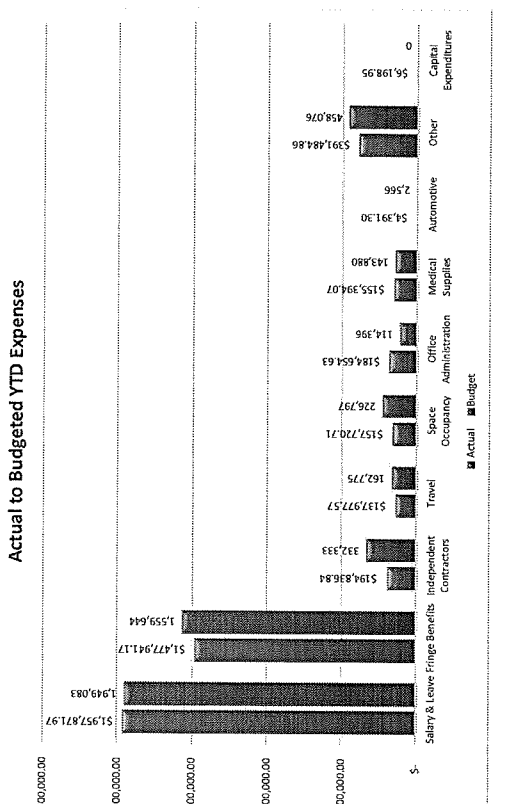
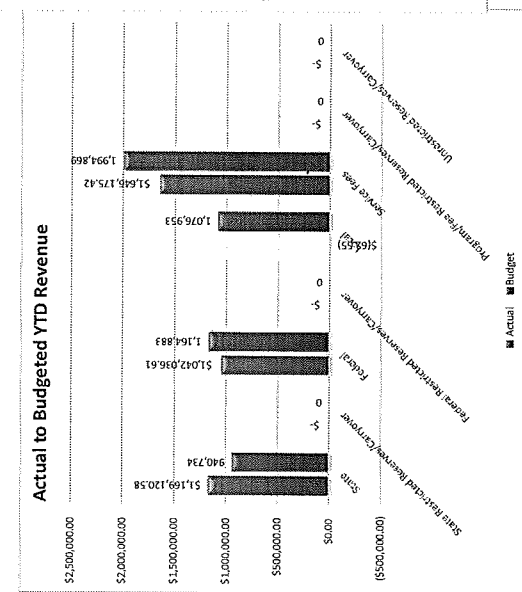
Finally, this note, DPH is four quarters behind on billing us for their Medicaid Match payments.

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.

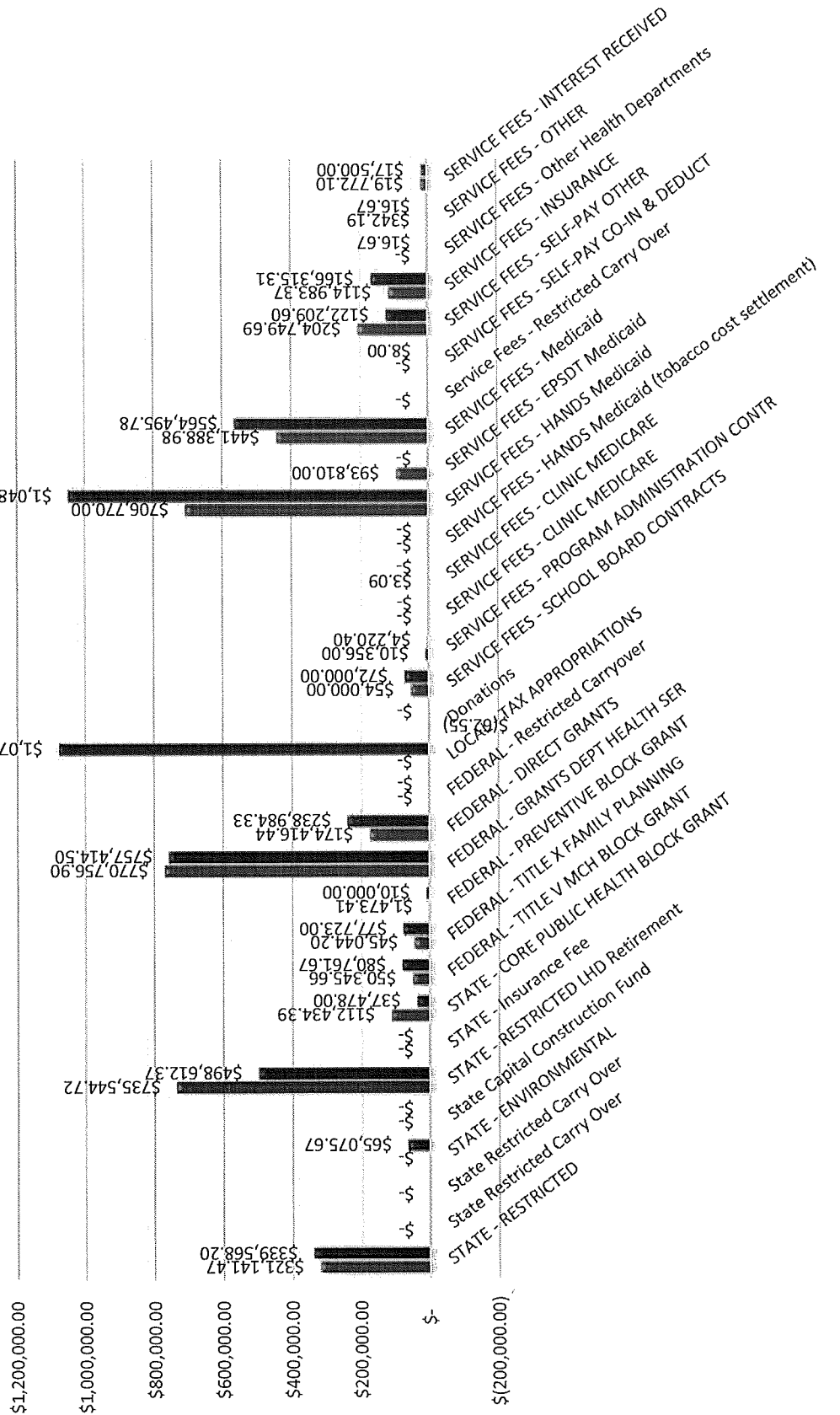
At this point in the fiscal year it is still very difficult to project a reliable fiscal year end 2020 position. As a result, we plan on ending the year as budgeted at a \$1,073,530 surplus.

Lake Cumberland District Health Department
Summary Statement of Revenue and Expense
As of Period Ending October 31, 2019

	Current Month			Year to Date			
	Actual	%	Variance	Actual	%	Variance	
Revenue:							
State	\$88,135.41	10.22%	(147,049)	\$1,159,120.58	30.31%	940,794	24.28%
State Restricted Reserves/Carryover	\$	0.00%	0	\$	0.00%	0	0.00%
Federal	\$296,045.83	34.55%	6,825	\$1,042,036.61	27.01%	1,164,883	(122,847)
Federal Restricted Reserves/Carryover	\$	0.00%	0	\$	0.00%	0	0.00%
Local	\$	0.00%	0	\$	0.00%	0	0.00%
Service Fees	\$476,379.42	55.23%	(269,238)	\$1,646,175.42	42.68%	1,076,953	(1,00,016)
Program/Fee Restricted Reserves/Carryover	\$	0.00%	0	\$	0.00%	0	(348,663)
Unrestricted Reserves/Carryover	\$	0.00%	0	\$	0.00%	0	0
Total Revenue	\$862,560.66	100.00%	(431,789)	\$3,857,270.06	100.00%	(1,320,170)	(25,50%)
Expense:							
Salary & Leave	\$417,493.14	48.40%	(51,731)	\$1,957,871.97	50.76%	1,949,083	8,789
Fringe Benefits	\$327,509.72	37.97%	(47,960)	\$1,477,941.17	38.32%	1,559,644	(81,703)
Independent Contractors	\$7,407.82	0.85%	83,083	\$194,836.84	5.05%	332,333	(137,496)
Travel	\$53,095.67	6.16%	40,694	\$137,977.57	3.58%	162,775	(24,797)
Space Occupancy	\$33,698.01	3.91%	56,699	\$157,720.71	4.09%	226,797	(69,076)
Office Administration	\$81,440.24	7.12%	28,599	\$184,654.63	4.79%	114,396	70,258
Medical Supplies	\$23,390.18	2.71%	35,970	\$155,394.07	4.03%	143,880	11,514
Automotive	\$988.48	0.11%	641	\$4,391.30	0.11%	2,866	1,525
Other	\$60,519.92	7.02%	114,519	\$391,484.86	10.15%	458,076	(66,591)
Capital Expenditures	\$	0.00%	0	\$6,198.95	0.16%	6,199	0
Total Expense	\$985,543.18	114.26%	(120,899)	\$4,668,472.07	121.03%	(4,949,549)	(281,077)
Excess/(Deficit) of Revenue over Expense:	\$(122,982.52)	(14.26%)	89,461	\$(811,202.01)	(21.03%)	227,891	(1,039,093)
Less: Reserve used for Program Deficits	\$			\$			
Actual Cash Surplus/(Deficit)	\$(122,982.52)			\$(811,202.01)			

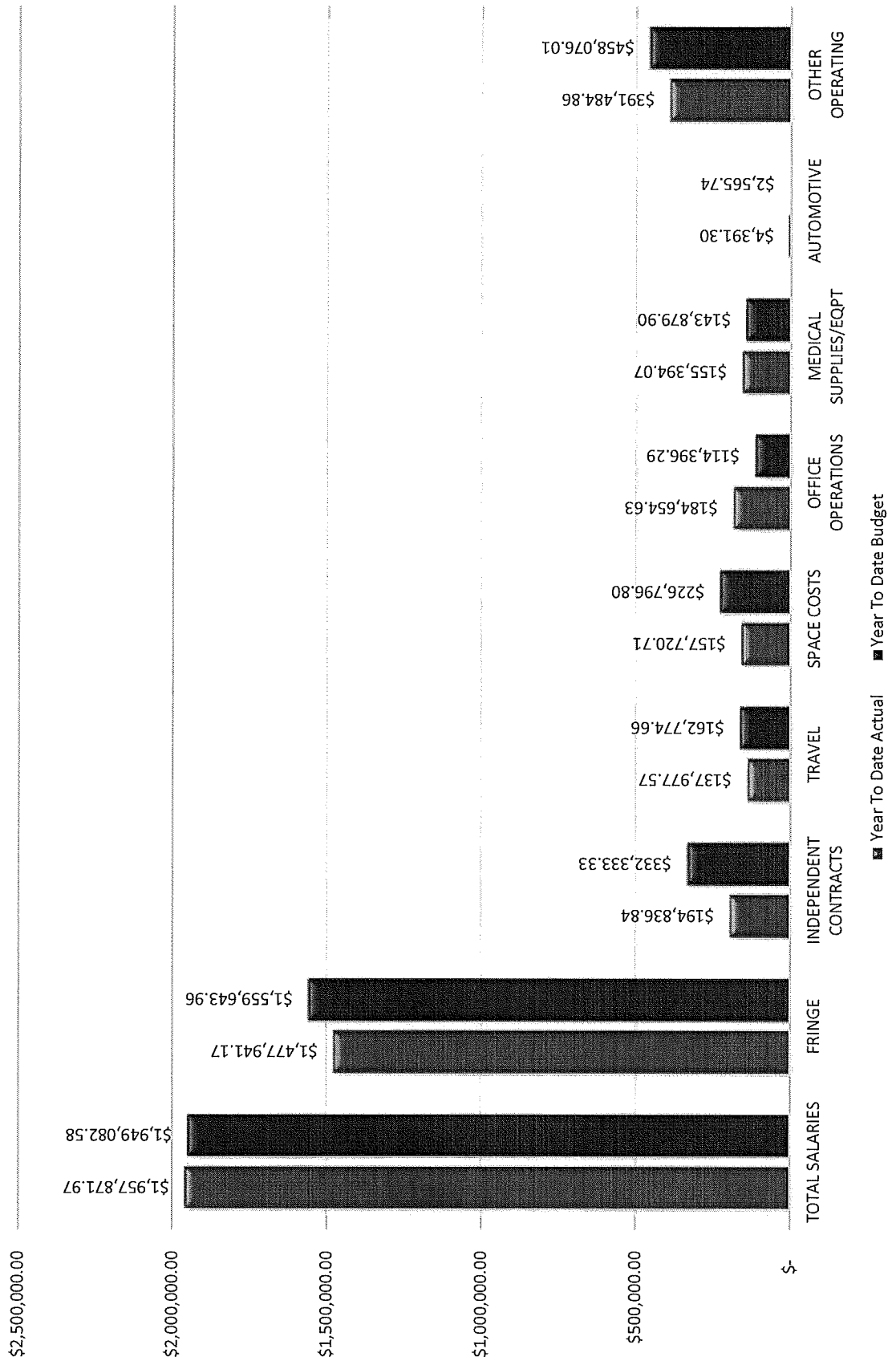


**Revenue
Period Ending 10/31/19**



■ Year To Date Actual ■ Year To Date Budget

Expenditures Period Ending 10/31/19



Lake Cumberland District Health Department		
Balance Sheet		
October 31, 2019		
Account	Account Name	Amount
Assets		
104000	LOCAL BANK ACCOUNT	\$ 5,474,340.81
106000	PETTY CASH	\$ 2,100.00
111000	TIME/CERTIFICATE OF DEP	\$2,026,557.17
120001	ADAIR TAXING DISTRICT	\$13,301.09
120023	CASEY TAXING DISTRICT	\$2,374.25
120027	CLINTON TAXING DISTRICT	\$1,370.65
120029	CUMBERLAND TAXING DISTR	\$10.00
120044	GREEN TAXING DISTRICT	\$194.48
120074	MCCREARY TAXING DISTRICT	\$11,010.00
120100	PULASKI TAXING DISTRICT	\$22,764.00
120104	RUSSELL TAXING DISTRICT	\$3,198.50
120109	TAYLOR TAXING DISTRICT	\$14,047.24
120116	WAYNE TAXING DISTRICT	\$338.22
	Total Assets	\$ 7,571,606.41
Liabilities & Fund Balance		
Liabilities		
140002	Passport DPH Admin	\$ 10,515.09
140501	ANTHEM ADMIN	\$ 6,681.76
140601	AETNA ADMIN FEES	\$ 24,272.08
140701	KY SPIRIT DPH ADMIN	\$ 15,390.75
140801	WELL CARE DPH ADMIN	\$ 32,166.58
140901	Humana DPH Admin	\$ 8,366.52
147050	Ky Group Life Insurance	
147096	FEBCO FLEX MEDICAL SPEN	\$ 7,836.88
148009	GREENSBURG CITY TAX	\$ 278.25
148016	RUSSELL COUNTY TAX	\$ 319.83
148030	MCCREARY LOCAL TAX	\$ 436.15
148058	WAYNE COUNTY TAX	\$ 325.22
148062	PULASKI CNTY TAX WITHEL	\$ 1,096.07
148063	JAMESTOWN CITY TAX WITH	\$ 426.51
148065	BURKESVILLE CITY TAX	\$ 385.93
148074	CUMBERLAND COUNTY SCHOO	\$ 74.86
148084	COLUMBIA CITY TAX	\$ 227.20
148086	SOMERSET CITY TAX	\$ 822.09
148096	CLINTON COUNTY TAX	\$ 357.89
148097	TAYLOR COUNTY TAX	\$ 324.39
148098	CUMBERLAND COUNTY TAX	\$ 801.10
149080	COBRA DELTA DENTAL	\$ 0.20
169000	MISCELLANEOUS	\$ (3.74)
	Total Liabilities	\$ 111,101.61
Fund Balance		
171000	UNRESTRICTED FUND BALAN	\$ 5,888,471.14
171826	URESTR LOCAL COMM HLTH	\$ 150.30
171891	Restricted-Medicaid Mat	\$ 466,169.00
171894	RESTRICTED CAPITAL	\$ 125,000.00
172712	STATE RSTR DENTAL	\$ 59.42
172738	STATE RSTR KCCSP OUTRCH	\$ 5.69
172752	STATE RSTR HANDS GF	\$ 31,981.87
172762	STATE RSTR SMLNG SCHLS	\$ 72,393.90
172764	STATE RSTR HEP A	\$ 15,493.69
172770	STATE RSTR KCCSP	\$ 1,315.28
172842	STATE RSTR HIV CNSLNG/	\$ 8,071.02
173725	FED RSTR KWCSPP PINK OU	\$ 3,554.12
173726	FED RSTR PHER	\$ 957.47
173760	FED RSTR HANDS Multi	\$ 86,094.15
173767	FED RSTR HANDS Multi	\$ 6,829.01
173828	FED RSTR DIABETES STIT	\$ 20,728.95
174712	FEE RSTR DENTAL	\$ 26,795.88
174747	FEE RSTR RSTR Khref	\$ 15,058.80
174758	FEE RSTR HV/GO365	\$ 580,588.76
174827	FEE RSTR ADAIR SMK FRE	\$ 18.32
174831	FEE RSTR WORKSITE WELL	\$ 1,248.72
174838	FEE RSTR FOUND FOR HEA	\$ 5,000.00
174839	FEE RSTR MARSHALL DIAB	\$ 33,045.50
174858	FEE RSTR SCHL HLTH	\$ 882,675.82
	Total Fund Balance	\$ 8,271,706.81
	Total Liabilities and Fund Balance	\$ 8,382,808.42
	Deficit	\$ (811,202.01)
	Cash/CDs/Investments (Assets Less Liabilities)	\$ 7,460,504.80
	Cash/CDs/Investments at 2014-15 Close (Assets Less Liabilities)	\$ 8,271,706.81
	Deficit	\$ (811,202.01)
	Fiscal Year To Date Revenues	\$ 3,857,270.06
	Fiscal Year To Date Expenditures	\$ 4,668,472.07
	Deficit	(\$811,202.01)

Lake Cumberland District Health Department
Revenue & Expense Summary Comparison to Prior Year
As of Period Ending October 31, 2019

	Current YTD Actual	Prior YTD Actual	Change	% Change
Revenue:				
State	\$ 1,169,120.58	\$ 1,544,399.15	\$ (375,278.57)	-24%
Federal	\$ 1,042,036.61	943,769.12	98,267	10%
Local	\$ (62.55)	9.93	\$ (72.48)	\$ 9.93
Service Fees	\$ 1,646,175.42	1,306,800.65	339,375	26%
Unrestricted Carryover	\$ -	\$ -	\$ -	N/A
Total Revenue	\$ 3,857,270.06	\$ 3,794,978.85	62,291	2%
Expense:				
Salary & Leave	\$ 1,957,871.97	2,108,371.69	(150,500)	-7%
Fringe Benefits	\$ 1,477,941.17	1,605,967.60	(128,026)	-8%
Independent Contractors	\$ 194,836.84	270,918.02	(76,081)	-28%
Travel	\$ 137,977.57	152,936.20	(14,959)	-10%
Space Occupancy	\$ 157,720.71	156,636.76	1,084	1%
Office Administration	\$ 184,654.63	115,014.49	69,640	61%
Medical Supplies	\$ 155,394.07	184,439.42	(29,045)	-16%
Automotive	\$ 4,391.30	3,272.61	1,119	34%
Other	\$ 391,484.86	184,670.41	206,814	112%
Capital Expenditures	\$ 6,198.95	\$ -	\$ 6,198.95	N/A
Total Expense	\$ 4,668,472.07	\$ 4,782,227.20	(113,755)	-2%
Excess/(Deficit) of Revenue over Expense:	\$ (811,202.01)	\$ (987,248.35)	176,046	-18%

**Lake Cumberland District Health Department
Patient and Services YTD Current vs. Prior Comparison
As of Period Ending October 31, 2019**

	<u>Current Year</u>	<u>Prior Year</u>	<u>Change</u>	<u>% Change</u>
Unduplicated Patients	14,864	16,652	(1,788)	-10.74%
Services:				
Clinic	50,894	57,414	(6,520)	-11.36%
Laboratory	6,832	6,645	187	2.81%
Supplemental	246	226	20	8.85%
Total Services	<u>57,972</u>	<u>64,285</u>	<u>(6,313)</u>	<u>-9.82%</u>
Encounters for Clinic	59,521	67,699	(8,178)	-12.08%
RBRV's				
Clinic	21,935	24,150	(2,215)	-9.17%
Laboratory	23,551	23,313	238	1.02%
Total RBRV's	<u>45,486</u>	<u>47,463</u>	<u>(1,977)</u>	<u>-4.17%</u>
Services per Patient	3.90	3.86	0.04	1.03%
RBRV per Encounter	0.76	0.70	0.06	0.64

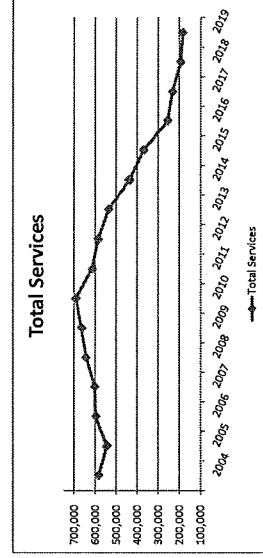
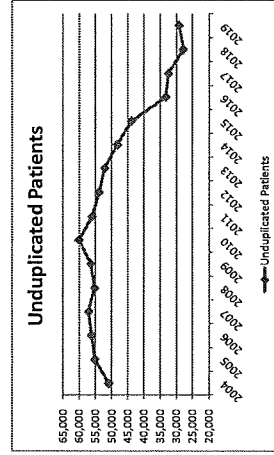
353 plus 758 report

Clinic Services	353 Report		Change	% Change
	Current Year	Prior Year		
712	30	85	(55)	-65%
800	10,992	17,402	(6,410)	-37%
802	5,645	5,193	452	9%
803	1	1	0	0%
804	24,719	25,463	(744)	-3%
805	24	109	(85)	-78%
806	2,845	2,441	404	17%
807	122	106	16	15%
809	9	11	(2)	-18%
810	2,957	3,213	(256)	-8%
813	969	910	59	6%
858	9,413	9,125	288	3%
Total Clinic Services	<u>57,726</u>	<u>64,059</u>	<u>(6,333)</u>	<u>-10%</u>

Patients	135 Report		Change	% Change
	135 Report	135 Report		
712	27	69	(42)	-61%
800	1,655	3,156	(1,501)	-48%
802	1,083	1,046	37	4%
803	1	1	0	0%
804	6,413	6,715	(302)	-4%
805	11	46	(35)	-76%
806	655	609	46	8%
807	58	57	1	2%
809	0	0	0	-
810	921	999	(78)	-8%
813	396	398	(2)	-1%
858	4,581	4,740	(159)	-3%

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	2019
Unduplicated Patients	50,900	55,123	56,152	57,175	55,291	56,459	60,109	56,085	53,974	52,157	48,307	43,923	33,311	32,479	27,864	29,140
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	173,348	165,842
Laboratory	72,244	73,390	67,581	73,739	82,009	80,820	78,634	64,526	58,501	49,872	40,739	30,416	27,752	22,498	20,297	18,692
Supplemental	0	0	0	0	0	0	0	0	0	0	0	0	0	6,609	903	734
Total Services	584,682	545,022	598,520	602,393	644,199	666,041	692,199	615,875	586,827	538,273	438,390	370,334	256,122	232,533	193,548	185,268
Encounters for Clinic	458,653	487,283	545,055	580,767	616,281	640,742	663,299	597,270	577,400	540,174	440,548	373,098	259,694	226,337	188,156	193,105
RBRV's																
Clinic	171,490	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	78,768
Laboratory	241,557	282,952	307,172	368,760	375,144	588,419	903,902	230,018	208,666	211,587	195,440	142,286	109,403	89,104	62,403	63,697
Total RBRV's	413,047	456,647	498,616	617,004	616,091	853,455	1,171,845	482,809	468,504	475,424	376,506	291,080	211,429	180,969	130,418	142,665
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	6.36
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	0.74
Service Fee Revenue																
SF Revenue per Patient	0.00	0.00	0.00	6,445,928	7,318,486	8,163,604	7,541,994	8,152,660	5,610,809	5,677,521	4,451,357	4,273,794	2,498,350	2,987,957	2,258,573	1,843,173
SF Revenue per Encounter	0.00	0.00	0.00	112.74	132.36	144.59	125.47	145.36	104.15	108.85	92.15	97.30	75.00	92.00	81.14	63.25
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	9.54
	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	12.92
% Increase/(Decrease)																
Unduplicated Patients	1.33%	8.30%	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%	4.69%
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%	-3.77%
Laboratory	-0.33%	1.59%	-7.92%	9.11%	11.22%	-1.82%	-2.34%	-17.94%	-9.27%	-14.75%	-18.31%	-25.34%	-8.76%	-18.93%	-9.78%	-7.91%
Supplemental																
Total Services	0.40%	-6.78%	9.82%	0.65%	6.94%	3.39%	3.93%	-11.03%	-4.72%	-8.27%	-18.56%	-15.52%	-30.84%	-9.21%	-16.77%	-4.28%
Encounters for Clinic	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%	14.84%
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%	15.81%
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%	2.39%
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%	-27.95%	-14.41%	-27.93%	9.39%
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%	-8.57%
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%	-4.74%



Lake Cumberland District Health Department
Financial Analysis

Fiscal Year-to-Date as of October 31, 2019

Cost Center	CC#	Actual			Over/(Under) Budget			% Over/(Under) Budget					
		Revenue	Expense	Excess	Revenue	Expense	Excess	Revenue	Expense	Excess			
Food Service	500	\$ 650.00	\$ 104,231.46	(103,581)	146,707	146,707	440,122	(146,057)	(42,476)	(103,581)	-99.96%	-28.95%	-70.60%
Public Facilities	520	\$ 3,430.18	\$ 20,451.25	(17,021)	27,200	27,200	81,600	(23,770)	(6,749)	(17,021)	-87.39%	-24.81%	-62.59%
General Sanitation	540	\$ -	\$ 48,066.39	(48,066)	70,615	70,615	211,844	(70,615)	(24,548)	(46,066)	-100.00%	-34.76%	-65.24%
Onsite Sewage	560	\$ 147,216.45	\$ 163,156.06	(15,940)	128,485	128,485	385,455	18,731	34,671	(15,940)	14.58%	26.98%	-12.41%
Tanning Beds	580	\$ -	\$ 71.59	(72)	0	0	0	0	72	(72)	0.00%	0.00%	0.00%
Food License Project	590	\$ 38,815.61	\$ 47,929.41	(9,114)	0	0	0	38,816	47,929	(9,114)	0.00%	140.94%	-240.94%
Radon	591	\$ -	\$ 939.57	(940)	667	0	0	(667)	940	(1,606)	-100.00%	0.00%	0.00%
Retail Food Standards Grant	592	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
West Nile Virus	595	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
Healthy Homes & Lead Poison Prev	598	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
Winter Storm Resp-Local	599	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
Dental Services	712	\$ 665.71	\$ 815.65	(150)	1,922	1,922	5,766	(1,256)	(1,106)	(150)	-65.36%	-57.56%	-7.80%
Asthma Education	722	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
Osteoporosis	723	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
KWSCP Pink County Outreach	725	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
Zika Preparedness and Response	726	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
Harm Reduction/Needle Exchange	727	\$ 14,807.00	\$ 93,817.00	(79,010)	51,114	29,198	87,593	(36,307)	64,619	(100,927)	-71.03%	128.42%	-197.45%
Diabetes Disease Management	728	\$ -	\$ 48.57	(49)	0	0	0	0	49	(49)	0.00%	0.00%	0.00%
Vector Surveillance	729	\$ -	\$ 3,382.48	(3,382)	0	0	0	0	3,382	(3,382)	0.00%	0.00%	0.00%
Opioid Crisis Response	731	\$ 2,115.99	\$ 7,978.91	(5,863)	35,641	1,974	5,923	(33,525)	6,005	(39,530)	-94.06%	16.85%	-110.91%
DIABETES PREVENTION PROGRAM	732	\$ -	\$ 395.23	(395)	35,641	1,974	5,923	(35,641)	(1,669)	(33,972)	-100.00%	-4.69%	-95.32%
Oral Health Coalition	735	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
Community Health Action Team	736	\$ 1,473.41	\$ 3,983.86	(2,510)	23,879	23,879	71,638	(22,406)	(19,895)	(2,510)	-93.83%	-83.32%	-10.51%
EMERG INFECTIOUS DISEASE	737	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
KCCSP Outreach & Education	738	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
Coordinated School Health	740	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
Passport Referrals	741	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
EnviroHealth Link	742	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
Winter Storm	745	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
Environmental Strike Team	746	\$ -	\$ 485.00	(485)	262	262	785	(262)	193	(455)	-100.00%	73.89%	-173.89%
KHREF	747	\$ -	\$ (904.90)	905	0	0	0	0	(905)	905	0.00%	0.00%	0.00%
IEP School Services	748	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
Regional EPI HA Activities	749	\$ -	\$ 3,348.93	(3,349)	11,276	11,276	33,829	(11,276)	(7,927)	(3,349)	-100.00%	-70.30%	-29.70%
Accreditation	750	\$ 295,050.00	\$ 398,737.12	(103,687)	491,907	491,907	1,475,720	(196,857)	(93,170)	(103,687)	-40.02%	-16.94%	-21.08%
HANDS GF Services	752	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
PHEP	753	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
Zika Vector Control	755	\$ -	\$ 6,239.59	(6,240)	23,633	23,633	70,900	(21,935)	(17,394)	(4,541)	-92.81%	-73.60%	-19.21%
PERSONAL RESPNSBLTY EDCTN	756	\$ 1,698.50	\$ -	1,698	0	0	0	0	0	0	0.00%	0.00%	0.00%
Regional EPI	757	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
GO365 (HUMAN VITALITY)	758	\$ 88,530.00	\$ 69,362.80	18,967	141,667	141,667	425,000	(53,337)	(72,304)	18,967	-37.65%	-51.04%	13.39%
ELC Surveillance Activities	759	\$ 4,104.33	\$ 12,607.38	(8,503)	2,549	1,806	5,418	1,555	10,801	(9,246)	61.01%	423.72%	-362.72%
HANDS - Federal Home Visiting	760	\$ 73,460.00	\$ 75,610.89	(2,151)	57,383	57,383	172,150	16,077	18,228	(2,151)	28.02%	31.76%	-3.75%
Diabetes Telehealth	761	\$ 6,750.00	\$ 8,741.27	(1,991)	1,000	0	0	5,750	8,741	(2,991)	575.00%	874.13%	-299.13%
Smiling Schools Program	762	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
HEP A Outreach Activities	764	\$ -	\$ 16,042.82	(16,043)	0	0	0	0	16,043	(16,043)	0.00%	0.00%	0.00%
Tobacco Program Federal Funds	765	\$ 2,465.24	\$ 6,805.55	(4,340)	16,667	6,806	0	(14,201)	6,806	(21,007)	-85.21%	40.83%	-126.04%
MCH Coordinator	766	\$ 45,186.12	\$ 53,900.13	(8,715)	61,482	61,482	184,445	(16,297)	(7,562)	(8,715)	-26.51%	-12.33%	-14.17%
HANDS Expanded Multi-Gravida Fam	767	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
HANDS Expansion/Outreach	768	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
Kentucky Colon Cancer Screening Pr	770	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
PHEP Special Project	771	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
HBE Assistance	772	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
Child Fatality Prevention	774	\$ -	\$ 750.32	(750)	0	0	0	0	750	(750)	0.00%	0.00%	0.00%
ECD School Projects	775	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
Pediatric/Adolescent	800	\$ 104,829.98	\$ 252,451.49	(147,622)	0	0	0	104,830	252,451	(147,622)	0.00%	0.00%	0.00%
Immunizations	801	\$ -	\$ -	0	0	0	0	0	0	0	0.00%	0.00%	0.00%
Family Planning	802	\$ 123,426.05	\$ 192,411.02	(68,985)	0	0	0	123,426	192,411	(68,985)	0.00%	0.00%	0.00%
Maternity Services	803	\$ -	\$ -	0	244,063	244,063	732,190	(244,063)	(244,063)	0	-100.00%	-100.00%	0.00%
WIC Services	804	\$ 358,936.59	\$ 459,555.35	(99,619)	433,676	396,545	1,189,634	(74,740)	62,011	(136,750)	-17.23%	14.30%	-31.53%
Medical Nutrition	805	\$ 5,938.11	\$ 10,062.16	(4,124)	22,163	22,163	66,490	(16,229)	(12,101)	(4,124)	-73.21%	-54.60%	-18.61%

Lake Cumberland District Health Department
Financial Analysis

Fiscal Year-to-Date as of October 31, 2019

Cost Center	CC#	Actual			Over/(Under) Budget			% Over/(Under) Budget					
		Revenue	Expense	Excess	Revenue	Expense	Excess	Revenue	Expense	Excess			
TB	805	\$ 33,857.34	\$ 107,835.96	(73,979)	\$ 80,650	\$ 80,650	\$ 241,949	(46,792)	\$ 27,186	(73,979)	-58.02%	33.71%	-91.73%
STD Services	807	\$ 1,429.28	\$ 7,340.02	(5,911)	\$ 7,940	\$ 7,940	\$ 23,821	(6,511)	\$ (600)	(5,911)	-82.00%	-7.56%	-74.44%
Diabetes	809	\$ 50,756.70	\$ 73,277.40	(22,519)	\$ 147,564	\$ 74,251	\$ (96,826)	(97,4)	\$ (97,4)	(96,826)	-0.66%	-41.38%	-39.96%
Adult Services	810	\$ 62,922.17	\$ 188,170.08	(125,248)	\$ 337,233	\$ 327,733	\$ 983,200	(274,311)	\$ (139,563)	(134,748)	-81.34%	0.00%	0.00%
Lead Poisoning Prevention	811	\$ 39.67	\$ 7,541.37	(7,502)	\$ 0	\$ 0	\$ 0	\$ 40	\$ 7,541	(7,502)	0.00%	0.00%	0.00%
Breast & Cervical Cancer	813	\$ 19,825.30	\$ 46,183.63	(26,358)	\$ 38,697	\$ 38,697	\$ 116,092	(18,872)	\$ 7,486	(26,358)	0.00%	0.00%	0.00%
MCH Forum	816	\$ 51.00	\$ -	\$ 51	\$ 0	\$ 0	\$ 0	\$ 51	\$ 0	\$ 51	0.00%	0.00%	0.00%
Health Communities - Tobacco	817	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
Community Based Services	818	\$ -	\$ 218.32	(218)	\$ 0	\$ 0	\$ 0	\$ 218	\$ 0	(218)	0.00%	0.00%	0.00%
PREPAREDNESS COORDINATOR & TR21	821	\$ 21,633.89	\$ 28,233.88	(6,599)	\$ 33,853	\$ 33,853	\$ 101,568	(12,219)	\$ (6,620)	(6,599)	-36.09%	0.00%	-17.02%
PREPAREDNESS EPIDEMIOLOGIST & SURVIL	822	\$ 21,963.59	\$ 27,325.06	(5,362)	\$ 31,500	\$ 31,500	\$ 94,501	(9,537)	\$ (4,174)	(5,362)	-30.28%	0.00%	0.00%
PREPAREDNESS MEDICAL RSRV	823	\$ -	\$ 0.50	(0.50)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	(1)	0.00%	0.00%	0.00%
Bioterrorism - Focus Area F	824	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
Bioterrorism - Focus Area G	825	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
Local Community Public Health Project	826	\$ 549.00	\$ 4,409.94	(3,961)	\$ 10,333	\$ 10,333	\$ 31,000	(9,784)	\$ (5,923)	(3,961)	-94.68%	0.00%	-37.36%
Teen Pregnancy Prevention	827	\$ -	\$ 35,547.25	(35,547)	\$ 0	\$ 0	\$ 0	\$ 35,547	\$ 0	(35,547)	0.00%	0.00%	0.00%
Addressing Barriers to DSMES	828	\$ 1,732.89	\$ 3,202.06	(1,469)	\$ 3,333	\$ 3,333	\$ 10,000	(1,600)	\$ (131)	(1,469)	-48.01%	-3.94%	-44.08%
Hear4Change	829	\$ 38,521.71	\$ 41,842.10	(3,320)	\$ 66,052	\$ 66,052	\$ 198,155	(27,530)	\$ (24,210)	(3,320)	-41.68%	-36.65%	-5.03%
Sexual Risk Avoidance Education Dir	830	\$ 72,817.15	\$ 120,490.89	(47,674)	\$ 70,728	\$ 70,728	\$ 212,183	(2,089)	\$ 49,763	(47,674)	2.95%	70.36%	-67.40%
Worksite Wellness Project	831	\$ -	\$ 105.83	(106)	\$ 1,160	\$ 1,160	\$ 3,480	(1,160)	\$ (1,054)	(106)	-100.00%	-90.88%	-9.12%
Worksite Wellness	832	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
Breastfeeding	833	\$ 15,000.00	\$ 20,452.87	(5,453)	\$ 20,000	\$ 20,000	\$ 60,000	(5,000)	\$ 453	(5,453)	-25.00%	2.26%	-27.26%
KIRP	834	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
HPP Activity Support	835	\$ -	\$ 3,601.45	(3,601)	\$ 1,800	\$ 1,800	\$ 5,400	(1,800)	\$ 1,801	(3,601)	-100.00%	100.08%	-200.08%
Tobacco Prevention Project	836	\$ 13,999.50	\$ 24,347.05	(10,348)	\$ 68,094	\$ 48,094	\$ 144,282	(44,095)	\$ (23,747)	(20,348)	-75.90%	-40.88%	-35.03%
Absentee Education	837	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
Foundation for Health KY-CHIP	838	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
Marshall Univ. Diabetes Grant	839	\$ -	\$ 306.25	(306)	\$ 3,874	\$ 3,874	\$ 11,621	(8,747)	\$ (3,567)	(306)	-100.00%	-92.09%	-7.91%
Breastfeeding Peer Counselor	840	\$ 11,745.00	\$ 14,961.92	(3,217)	\$ 23,084	\$ 23,084	\$ 69,251	(11,339)	\$ (8,122)	(3,217)	-49.12%	-35.18%	-13.94%
Federal Diabetes Today	841	\$ 705.14	\$ 1,856.77	(1,152)	\$ 7,500	\$ 7,500	\$ 22,500	(6,795)	\$ (5,643)	(1,152)	-90.60%	-75.24%	-15.36%
HIV Counseling & Testing	842	\$ 31.71	\$ 40.79	(9)	\$ 5,333	\$ 5,333	\$ 16,000	(5,302)	\$ (5,293)	(9)	-98.41%	-99.24%	-0.17%
Ryan White	844	\$ 59,332.89	\$ 79,448.94	(20,116)	\$ 116,667	\$ 116,667	\$ 350,000	(57,334)	\$ (37,218)	(20,116)	-49.14%	-31.90%	-17.24%
Ryan White	845	\$ 79,449.39	\$ 102,855.05	(23,406)	\$ 150,000	\$ 150,000	\$ 450,000	(70,551)	\$ (47,145)	(23,406)	-47.03%	-31.43%	-15.60%
Rural Health Opioid Grant	846	\$ 63,077.56	\$ 84,657.51	(21,580)	\$ 102,205	\$ 102,205	\$ 306,615	(99,127)	\$ (17,547)	(21,580)	-38.28%	-17.17%	-21.11%
KIPRC JAIL EDUCATION GRANT	847	\$ -	\$ 3,425.00	(3,425)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,425	(3,425)	0.00%	0.00%	0.00%
Healthy Start Project	848	\$ 11,452.33	\$ 13,782.21	(2,330)	\$ 17,000	\$ 17,000	\$ 51,000	(5,548)	\$ (3,218)	(2,330)	-32.63%	-18.93%	-13.71%
Pandemic Flu Summit	851	\$ -	\$ 596,250.91	(596,251)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
HANDS PRIMA GRAVIDA PROGRAM	853	\$ 562,160.00	\$ 596,250.91	(34,091)	\$ 680,278	\$ 680,278	\$ 2,040,834	(118,118)	\$ (84,027)	(34,091)	-17.36%	-12.35%	-5.01%
Arthritis	856	\$ -	\$ 292.07	(292)	\$ 0	\$ 0	\$ 0	\$ 292	\$ 0	(292)	0.00%	0.00%	0.00%
Physical Activity	857	\$ -	\$ 277,513.13	(277,513)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
Supplemental School Health	858	\$ 273,753.60	\$ 277,513.13	(3,760)	\$ 416,311	\$ 416,311	\$ 1,248,934	(142,558)	\$ (138,798)	(3,760)	-34.24%	-33.34%	-0.90%
KHELP	871	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
TLC - Obesity Grant	872	\$ -	\$ 1,698.94	(1,699)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,698	(1,699)	0.00%	0.00%	0.00%
HPP Coordinators	875	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
EPSDT Verbal Notification	883	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
WIC Operational Adjust Funding	866	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
Core Assessment & Policy Dev.	860	\$ 1,051.10	\$ 5,442.97	(4,392)	\$ 3,380	\$ 3,380	\$ 10,140	(2,329)	\$ 2,063	(4,392)	-68.90%	61.03%	-129.94%
Medicaid Match	891	\$ -	\$ 179,142.21	(179,142)	\$ 148,760	\$ 148,760	\$ 446,281	(148,760)	\$ 30,382	(179,142)	-100.00%	20.42%	-120.42%
Minor Receipts	892	\$ 67.25	\$ 3,501.90	(3,435)	\$ 0	\$ 0	\$ 0	\$ 67	\$ 3,502	(3,435)	0.00%	0.00%	0.00%
Capital	894	\$ -	\$ 6,198.95	(6,199)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,199	(6,199)	0.00%	0.00%	0.00%
Allocable Direct	895	\$ 1,119,994.61	\$ 498,617.92	\$ 621,377	\$ 601,905	\$ 601,905	\$ 1,805,716	(518,089)	\$ (103,288)	621,377	96.07%	-17.16%	103.24%
Total		\$ 3,857,270.06	\$ 4,688,472.07	(831,202)	\$ 4,612,950	\$ 4,374,658	\$ 13,123,975	(755,680)	\$ 293,814	(1,049,494)	-16.38%	6.37%	-22.75%

Lake Cumberland District Health Department
Actual versus Earned Revenue
Fiscal Year-to-Date as of October 31, 2019

Cost Center	CC #	Actual Revenue	Earned Revenue	Variance	% Variance	Months Equivalent Uncollected
Food Service	500	\$ 650.00	104,781	(104,131)	-99%	3.98
Public Facilities	520	\$ 3,430.18	21,375	(17,945)	-84%	3.36
General Sanitation	540	\$ -	46,066	(46,066)	-100%	4.00
Onsite Sewage	560	\$ 147,216.45	163,156	(15,940)	-10%	0.39
Tanning Beds	580	\$ -	72	(72)	-100%	4.00
Food License Project	590	\$ 38,815.61	47,929	(9,114)	-19%	0.76
Radon	591	\$ -	940	(940)	\$ 939.57	4.00
Retail Food Standards Grant	592	\$ -	0	0	NA	
West Nile Virus	595	\$ -	0	0	NA	
Healthy Homes & Lead Poison Prev	598	\$ -	0	0	NA	
Winter Storm Resp-Local	599	\$ -	0	0	NA	
Dental Services	712	\$ 665.71	1,282	(616)	-48%	1.92
Asthma Education	722	\$ -	0	0	NA	
Osteoporosis	723	\$ -	0	0	NA	
KWSCP Pink County Outreach	725	\$ -	0	0	NA	
Zika Preparedness and Response	726	\$ -	93,817	(93,817)	-100%	4.00
Harm Reduction/Needle Exchange	727	\$ 14,807.00	0	14,807	NA	
Diabetes Disease Management	728	\$ -	49	(49)	-100%	4.00
Vector Surveillance	729	\$ -	0	0	NA	
Opioid Crisis Response	731	\$ 2,115.99	7,979	(5,863)	-73%	2.94
DIABETES PREVENTION PROGRAM	732	\$ -	305	(305)	-100%	4.00
Oral Health Coalition	735	\$ -	0	0	NA	
Community Health Action Team	736	\$ 1,473.41	3,984	(2,510)	-63%	2.52
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	\$ -	455	(455)	-100%	4.00
KHREF	747	\$ -	(905)	905	-100%	
IEP School Services	748	\$ -	0	0	NA	
Regional EPI HAI Activities	749	\$ -	0	0	NA	
Accreditation	750	\$ -	3,349	(3,349)	-100%	4.00
HANDS GF Services	752	\$ 295,050.00	35,640	259,410	728%	
PHEP	753	\$ -	0	0	NA	
Zika Vector Control	755	\$ -	0	0	NA	
PERSONAL RESPNSBLTY EDCTN PRG	756	\$ 1,698.50	6,240	(4,541)	-73%	2.91
Regional EPI	757	\$ -	0	0	NA	
GO365 (HUMANA VITALITY)	758	\$ 88,330.00	69,363	18,967	27%	
ELC Surveillance Activities	759	\$ 4,104.33	7,648	(3,543)	-46%	1.85
HANDS - Federal Home Visiting	760	\$ 73,460.00	108,520	(35,060)	-32%	1.29
Diabetes Telehealth	761	\$ 6,750.00	3,000	3,750	125%	
Smiling Schools Program	762	\$ -	0	0	NA	
HEP A Outbreak Activities	764	\$ -	0	0	NA	
Tobacco Program Federal Funds	765	\$ 2,465.24	6,806	(4,340)	-64%	2.55
MCH Coordinator	766	\$ 45,185.12	53,900	(8,715)	-16%	0.65
HANDS Expanded Multi-Gravida Families	767	\$ -	362,080	(362,080)	-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	\$ -	0	0	NA	
ECD School Projects	775	\$ -	0	0	NA	
Pediatric/Adolescent	800	\$ 104,829.98	252,451	(147,622)	-58%	2.34
Immunizations	801	\$ -	0	0	NA	
Family Planning	802	\$ 123,426.05	194,435	(71,009)	-37%	1.46

Lake Cumberland District Health Department
Actual versus Earned Revenue
Fiscal Year-to-Date as of October 31, 2019

Cost Center	CC #	Actual Revenue	Earned Revenue	Variance	% Variance	Months Equivalent Uncollected
Maternity Services	803	\$ -	0	0	NA	
WIC Services	804	\$ 358,936.59	458,555	(99,619)	-22%	0.87
Medical Nutrition	805	\$ 5,938.11	11,163	(5,225)	-47%	1.87
TB	806	\$ 33,857.34	107,836	(73,979)	-69%	2.74
STD Services	807	\$ 1,429.28	7,340	(5,911)	-81%	3.22
Diabetes	809	\$ 50,758.70	73,306	(22,547)	-31%	1.23
Adult Services	810	\$ 62,922.17	188,170	(125,248)	-67%	2.66
Lead Poisoning Prevention	811	\$ 39.67	7,541	(7,502)	-99%	3.98
Breast & Cervical Cancer	813	\$ 19,825.30	46,184	(26,358)	-57%	2.28
MCH Forum	816	\$ 51.00	0	51	NA	
Healthy Communities - Tobacco	817	\$ -	0	0	NA	
Community Based Services	818	\$ -	218	(218)	-100%	4.00
PREPAREDNESS COORDINTN & TRNG	821	\$ 21,633.89	28,233	(6,599)	-23%	0.93
PREPAREDNESS EPIDEM & SURVLLNC	822	\$ 21,963.59	27,326	(5,362)	-20%	0.78
PREPAREDNESS MEDICAL RSRV CORP	823	\$ -	1	(1)	-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	\$ 549.00	4,410	(3,861)	-88%	3.50
Teen Pregnancy Prevention	827	\$ -	35,547	(35,547)	-100%	4.00
Addressing Barriers to DSMES	828	\$ 1,732.89	3,202	(1,469)	-46%	1.84
Heart4Change	829	\$ 38,521.71	41,842	(3,320)	-8%	0.32
Sexual Risk Avoidance Education Direct Grant	830	\$ 72,817.15	120,491	(47,674)	-40%	1.58
Worksite Wellness Project	831	\$ -	106	(106)	-100%	4.00
Worksite Wellness	832	\$ -	0	0	NA	
Breastfeeding	833	\$ 15,000.00	20,453	(5,453)	-27%	1.07
KIRP	834	\$ -	0	0	NA	
HPP Activity Support	835	\$ -	3,601	(3,601)	-100%	4.00
Tobacco Prevention Project	836	\$ 13,999.50	24,347	(10,348)	-43%	1.70
Abstinence Education	837	\$ -	0	0	NA	
Foundation for Health KY-CHIP	838	\$ -	0	0	NA	
Marshall Univ. Diabetes Grant	839	\$ -	306	(306)	-100%	4.00
Breastfeeding Peer Counselor	840	\$ 11,745.00	14,962	(3,217)	-22%	0.86
Federal Diabetes Today	841	\$ 705.14	1,857	(1,152)	-62%	2.48
HIV Counseling & Testing	842	\$ 31.71	41	(9)	-22%	0.89
Ryan White	844	\$ 59,332.89	79,449	(20,116)	-25%	1.01
Ryan White	845	\$ 79,449.39	102,855	(23,406)	-23%	0.91
Rural Health Opioid Grant	846	\$ 63,077.58	84,658	(21,580)	-25%	1.02
Healthy Start Project	848	\$ 11,452.33	13,782	(2,330)	-17%	0.68
Pandemic Flu Summit	851	\$ -	0	0	NA	
HANDS PRIMA GRAVIDA PROGRAM	853	\$ 562,160.00	596,251	(34,091)	-6%	0.23
Arthritis	856	\$ -	292	(292)	-100%	4.00
Physical Activity	857	\$ -	0	0	NA	
Supplemental School Health	858	\$ 273,753.60	435,754	(162,000)	-37%	1.49
KHELP	871	\$ -	0	0	NA	
TLC - Obesity Grant	872	\$ -	0	0	NA	
HPP Coordinators	875	\$ -	1,698	(1,698)	-100%	4.00
EPSDT Verbal Notification	883	\$ -	0	0	NA	
WIC Opertional Adjust Funding	886	\$ -	0	0	NA	
Core Assessment & Policy Dev.	890	\$ 1,051.10	5,443	(4,392)	-81%	3.23
Medicaid Match	891	\$ -	179,142	(179,142)	-100%	4.00
Minor Receipts	892	\$ 67.25	3,502	(3,435)	-98%	3.92
Capital	894	\$ -	6,199	(6,199)	-100%	4.00
Allocable Direct	895	\$ 1,119,994.61	503,691	616,304	122%	
Total	0	\$ 3,857,270.06	4,834,469	(977,199)	-20%	0.81

Lake Cumberland District Health Department
 Earned Revenue/Expense Analysis
 Fiscal Year-to-Date as of October 31, 2019

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	\$ 104,781.46	-29%	104,231	-29%	550	0	0.00%	550	440,122	33.33%	440,122	0
Public Facilities	520	\$ 21,374.69	-21%	20,451	-25%	923	0	0.00%	923	81,600	146,707	81,600	0
General Sanitation	540	\$ 46,066.39	-35%	46,066	-35%	0	0	0.00%	0	211,844	70,615	211,844	0
Onsite Sewage	560	\$ 63,186.50	-51%	163,156	27%	(99,970)	99,970	9.28%	0	385,455	128,485	385,455	0
Tanning Beds	580	\$ -	No Budget	72	No Budget	(72)	72	0.01%	0	0	0	0	0
Food License Project	590	\$ -	No Budget	47,929	No Budget	(47,929)	47,929	4.45%	0	0	0	0	0
Radon	591	\$ 666.67	0%	940	(\$ 272.90)	(273)	273	0.03%	0	2,000	667	0	2,000
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
Healthy Homes & Lead Poison Prev	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	\$ 1,281.96	-33%	816	-58%	466	0	0.00%	466	5,766	1,922	5,766	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
Zika Preparedness and Response	726	\$ -	No Budget	93,817	No Budget	(93,817)	93,817	8.71%	0	153,343	51,114	0	87,593
Harm Reduction/Needle Exchange	727	\$ -	-100%	0	-100%	0	0	0.00%	0	0	0	0	0
Diabetes Disease Management	728	\$ -	No Budget	49	No Budget	(49)	49	0.00%	0	0	0	0	0
Vector Surveillance	729	\$ -	No Budget	3,362	No Budget	(3,362)	0	0.00%	(3,362)	0	0	0	0
Opioioid Crisis Response	731	\$ -	-100%	7,979	-78%	(7,979)	7,979	0.74%	0	106,923	35,641	5,923	101,000
DIABETES PREVENTION PROGRAM	732	\$ -	No Budget	305	No Budget	(305)	305	0.03%	0	0	0	0	0
Oral Health Coalition	735	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Community Health Action Team	736	\$ 3,983.86	-83%	3,984	-83%	0	0	0.00%	0	71,638	23,879	71,638	0
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
EnviroHealth 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 Strike Team	746	\$ 455.00	74%	455	74%	0	0	0.00%	0	765	262	765	0
KHREF	747	\$ (904.90)	No Budget	(905)	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
Regional EPI HAI Activities	749	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Accreditation	750	\$ 3,348.93	-70%	3,349	-70%	0	0	0.00%	0	33,829	11,276	33,829	0
HANDS GF Services	752	\$ 35,640.00	-93%	398,737	-19%	(363,097)	0	0.00%	(363,097)	1,475,720	491,907	1,475,720	0
PHIP	753	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Zika Vector Control	755	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
PERSONAL RESPSNBILTY EDCTN PRG	756	\$ 6,239.59	-74%	6,240	-74%	0	0	0.00%	0	70,900	23,633	70,900	0
Regional EPI	757	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
GOSES (HUMANIA VITALITY)	758	\$ 61,380.00	-57%	69,363	(7,983)	(7,983)	7,983	0.74%	0	425,000	141,667	425,000	0
ELC Surveillance Activities	759	\$ 7,647.50	200%	12,607	395%	(4,960)	0	0.00%	(4,960)	7,648	2,549	5,418	2,230
HANDS - Federal Home Visiting	760	\$ 108,520.00	89%	75,011	32%	32,909	0	0.00%	32,909	172,150	57,383	172,150	0
Diabetes Telehealth	761	\$ 3,000.00	200%	8,741	774%	(5,741)	0	0.00%	(5,741)	3,000	1,000	0	3,000
Smiling Schools Program	762	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
HEP A Outbreak Activities	764	\$ -	No Budget	16,043	No Budget	(16,043)	0	0.00%	(16,043)	0	0	0	0
Tobacco Program/Federal Funds	765	\$ 6,805.55	-59%	6,806	-59%	0	0	0.00%	0	50,000	16,667	0	50,000
MCH Coordinator	766	\$ 53,900.13	-12%	53,900	-12%	0	0	0.00%	0	184,445	61,482	184,445	0
HANDS Expanded Multi-Gravida Families	767	\$ 362,080.00	No Budget	0	No Budget	362,080	0	0.00%	362,080	0	0	0	0
HANDS Expansion/Outreach	768	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Kentucky Colon Cancer Screening Project	770	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
PHIP Special Project	771	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
HBE Assistance	772	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Child Fatality Prevention	774	\$ -	No Budget	750	No Budget	(750)	0	0.00%	(750)	0	0	0	0
ECD School Projects	775	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
Pediatric/Adolescent	800	\$ 227,677.63	-7%	252,451	3%	(24,774)	24,774	2.30%	0	732,190	244,063	732,190	0

CC #	Cost Center	Earned Revenue	Budget Variance	Expense	Budget Variance	Excess/(Deficit) before General & Local Distribution	General & Local Distribution	% of General & Local Distribution	Excess/(Deficit) after General & Local Distribution	YTD Budget %		Beginning Budget	Budget Modifications
										Total Budget	33.3%		
801	Immunizations	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	0
802	Family Planning	\$ 194,434.57	10%	192,411	9%	2,024	0	0.00%	2,024	529,361	593,436	-64,055	
803	Maternity Services	\$ -	-100%	0	-100%	(62,011)	0	0.00%	0	116	116	0	
804	WIC Services	\$ 396,544.67	-9%	458,555	6%	(62,011)	62,011	5.76%	0	1,301,029	1,189,634	111,395	
805	Medical Nutrition	\$ 11,163.16	-50%	10,062	-55%	1,101	0	0.00%	1,101	66,490	66,490	0	
806	IB	\$ 75,048.45	-7%	107,836	34%	(32,788)	32,788	3.04%	0	241,949	241,949	0	
807	STD Services	\$ 6,848.91	-14%	7,340	-8%	(491)	491	0.05%	0	23,821	23,821	0	
809	Diabetes	\$ 73,305.78	-50%	73,277	-50%	28	0	0.00%	28	442,753	147,594	220,000	
810	Adult Services	\$ 108,716.66	-68%	188,170	-44%	(79,453)	79,453	7.38%	0	1,011,700	337,233	0	
811	Lead Poisoning Prevention	\$ -	No Budget	7,541	No Budget	(7,541)	0	0.00%	0	0	0	0	
813	Breast & Cervical Cancer	\$ 20,313.43	-46%	46,184	19%	(25,870)	25,870	2.40%	0	116,092	116,092	0	
816	MOH Forum	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	
817	Healthy Communities - Tobacco	\$ 817	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	
818	Community Based Services	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	
821	PREPAREDNESS COORDINTN & TRNG	\$ 28,233.08	-17%	218	No Budget	(218)	218	0.02%	0	0	0	0	
822	PREPAREDNESS EPIDEM & SURVLLNC	\$ 27,325.88	-13%	27,326	-13%	0	0	0.00%	0	101,558	101,558	33,853	
823	PREPAREDNESS MEDICAL RSRV CORP	\$ -	No Budget	1	No Budget	(1)	0	0.00%	0	94,501	94,501	31,500	
824	Bioterrorism - Focus Area F	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	
825	Bioterrorism - Focus Area G	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	
826	Local Community Public Health Projects	\$ 4,409.94	-57%	4,410	-57%	0	0	0.00%	0	31,000	31,000	0	
827	Teen Pregnancy Prevention	\$ 33,852.67	-4%	35,547	No Budget	(1,695)	1,695	0.16%	0	0	0	0	
828	Addressing Barriers to DSMES	\$ 2,022.06	-4%	3,202	-4%	0	0	0.00%	0	10,000	10,000	0	
829	HeartChange	\$ -	-100%	41,842	-37%	(41,842)	41,842	3.89%	0	199,155	199,155	69,052	
830	Sexual Risk Avoidance Education Direct Grant	\$ 120,490.69	70%	120,491	70%	0	0	0.00%	0	212,183	212,183	70,728	
831	Worksite Wellness Project	\$ 105.93	-91%	106	-91%	0	0	0.00%	0	3,480	3,480	0	
832	Worksite Wellness	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	
833	Breastfeeding	\$ 20,452.87	2%	20,453	2%	0	0	0.00%	0	60,000	60,000	0	
834	KIPP	\$ -	No Budget	0	No Budget	0	0	0.00%	0	5,400	5,400	0	
835	HPP Activity Support	\$ -	-100%	3,601	100%	(3,601)	3,601	0.33%	0	174,282	174,282	58,094	
836	Tobacco Prevention Project	\$ 24,347.05	-58%	24,347	-58%	0	0	0.00%	0	0	0	0	
837	Absence Education	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	
838	Foundation for Health KY-CHIP	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	
839	Marshall Univ. Diabetes Grant	\$ 14,961.92	-35%	306	-92%	(306)	306	0.03%	0	11,621	11,621	0	
840	Breastfeeding Peer Counselor	\$ 1,856.77	-75%	1,857	-75%	0	0	0.00%	0	69,251	69,251	0	
841	Federal Diabetes Today	\$ 79,448.94	-32%	41	-99%	0	0	0.00%	0	22,500	22,500	0	
842	HIV Counseling & Testing	\$ 40.79	-98%	79,449	-32%	0	0	0.00%	0	16,000	16,000	0	
844	Ryan White	\$ 102,855.05	-31%	102,855	-31%	0	0	0.00%	0	350,000	350,000	0	
845	Rural Health Optoid Grant	\$ 84,657.51	-17%	84,658	-17%	0	0	0.00%	0	450,000	450,000	0	
846	KIPRC JAIL EDUCATION GRANT	\$ 13,782.21	-19%	13,782	-19%	(13,782)	0	0.00%	(13,782)	306,615	306,615	0	
848	Healthy Start Project	\$ -	No Budget	0	No Budget	0	0	0.00%	0	51,000	51,000	0	
851	Pandemic Flu Summit	\$ 589,720.00	-13%	589,251	-12%	(6,531)	6,531	0.61%	0	2,040,834	2,040,834	0	
853	HANDS PRIMA GRAVIDA PROGRAM	\$ -	No Budget	292	No Budget	(292)	292	0.03%	0	0	0	0	
856	Arthritis	\$ 455,753.80	5%	277,513	-32%	158,240	0	0.00%	158,240	1,248,934	1,248,934	0	
857	Physical Activity	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	
858	Supplemental School Health	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	
871	KHELP	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	
872	TLC - Obesity Grant	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	
875	HPP Coordinators	\$ 3,380.00	0%	5,443	61%	(2,063)	2,063	0.19%	0	10,140	10,140	0	
883	EPDOT Verbal Notification	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	
886	WIC Operational Adjust Funding	\$ -	No Budget	0	No Budget	0	0	0.00%	0	0	0	0	
890	Core Assessment & Policy Dev.	\$ 3,380.00	-98%	179,142	20%	(175,762)	175,762	16.32%	0	446,281	446,281	0	
891	Medicaid Match	\$ -	No Budget	3,502	No Budget	(3,502)	3,502	0.33%	0	0	0	0	
892	Minor Receipts	\$ -	No Budget	6,199	No Budget	(6,199)	6,199	0.58%	0	0	0	0	
894	Capital	\$ 503,690.88	-15%	499,617	-17%	5,073	5,073	0.00%	5,073	1,805,716	1,805,716	0	
895	Allocable Direct	\$ -	-25%	4,678,829.28	-13%	(579,375.16)	1,076,953	66.25%	155,659.52	16,067,199.50	15,517,320.00	549,819.50	
Total		\$ 4,099,454.12	-25%	4,678,829.28	-13%	(579,375.16)	1,076,953	66.25%	155,659.52	16,067,199.50	15,517,320.00	549,819.50	

Lake Cumberland District Health Department
 Allowable Unrestricted Reserve Calculation
 As of Period Ending June 30, 2019

CC#	Cost Center	Expense	Service Fees	Service Fee % of Total Expense	Non-Fee Program Expense	Fee for Service Program Expense
500	FOOD SERVICE	424,480	47,187	11.12%	424,480	0
520	PUBLIC FACILITIES	88,210	21,548	24.43%	88,210	0
540	GENERAL SANITATION	192,235		0.00%	192,235	0
560	ONSITE SEWAGE	409,069	314,439	76.87%	0	409,069
580	RADIATION AND PRODUCT SAFETY	21		0.00%	21	0
591	RADON	16,093		0.00%	16,093	0
592	RETAIL FOOD STANDARDS GRANT	0		100.00%	0	0
700	Preventive/Presenting Problems	0		100.00%	0	0
712	Dental Services	5,693	2,411	42.36%	5,693	0
718	Laboratory/Testing/Radiology	0		100.00%	0	0
725	KWSCP PINK COUNTY OUTREACH	0		100.00%	0	0
726	ZIKA PREPAREDNESS AND RESPONSE	0		100.00%	0	0
727	HARM REDUCTION/NEEDLE EXCHANGE	180,553	200	0.11%	180,553	0
728	Diabetes Disease Management	0		0.00%	0	0
729	VECTOR SURVEILLANCE	8,923		0.00%	8,923	0
731	OPIOID CRISIS RESPONSE	9,800		0.00%	9,800	0
732	DIABETES PREVENTION PROGRAM	1,120	0	0.00%	1,120	0
736	CHAT	62,981		0.00%	62,981	0
741	PASSPORT REFERRALS	0	0	100.00%	0	0
746	Environmental Strike Team	1,336		0.00%	1,336	0
747	KHREF	(1,019)	0	0.00%	(1,019)	0
749	REGIONAL EPI HAI ACTIVITIES	0		100.00%	0	0
750	Accreditation	38,171		0.00%	38,171	0
752	HANDS GF SERVICES	986,898	1,018,880	103.24%	0	986,898
755	ZIKA VECTOR CONTROL ACTIVITIES	0		100.00%	0	0
756	PERSONAL RESPNSBLTY EDCTN PRG	75,981		0.00%	75,981	0
758	GO365 (HUMANA VITALITY)	310,410	459,030	147.88%	0	310,410
760	HANDS FEDERAL HOME VISITING	217,419	286,063	131.57%	0	217,419
761	Diabetes Telehealth	13,418		0.00%	13,418	0
764	HEP A OUTBREAK ACTIVITIES	114,506		0.00%	114,506	0
765	TOBACCO PROGRAM FEDERAL FUNDS	22,589		0.00%	22,589	0
766	MCH Coordinator	168,910		0.00%	168,910	0
767	COMPETITIVE HOME VISITING	27,058		0.00%	27,058	0
770	KCCSP-HB 265	0		100.00%	0	0
772	HBE ASSISTANCE	0		100.00%	0	0
774	CHILD FATALITY PREVENTION	14,783		0.00%	14,783	0
775	ECD SCHOOL PROJECTS	0		100.00%	0	0
800	Pediatric/Adolescent	753,676	316,501	41.99%	753,676	0
802	Family Planning	581,199	475,369	81.79%	0	581,199
803	Maternity Services & Activity	109	0	0.00%	109	0
804	WIC	1,295,284	48	0.00%	1,295,284	0
805	MCH Nutrition & Group Activity	48,332	11,764	24.34%	48,332	0
806	Tuberculosis	269,240	78,848	29.29%	269,240	0
807	Sexually Transmitted Disease	25,502	6,987	27.40%	25,502	0
809	Diabetes	198,535	162	0.08%	198,535	0
810	Adult Visits & Follow-up	981,085	129,424	13.19%	981,085	0
811	Lead Poisoning Prevention	11,450		0.00%	11,450	0
813	Breast and Cervical Cancer	115,735	65,829	56.88%	0	115,735
817	HEALTHY COMMUNITIES	0		100.00%	0	0
821	PREPAREDNESS COORDINTN & TRNG	114,345		0.00%	114,345	0
822	PREPAREDNESS EPIDEM & SURVLLNC	102,034		0.00%	102,034	0
823	PREPAREDNESS MEDICAL RSRV CORP	4,638		0.00%	4,638	0
826	LOCAL COMM PUB HEALTH PROJECTS	1,869	0	0.00%	1,869	0
827	Teen Pregnancy Prevention	0	0	100.00%	0	0
828	ADDRESSING BARRIERS TO DSMES	18,023		0.00%	18,023	0
829	HEART4CHANGE	184,458		0.00%	184,458	0
830	SEXUAL RISK AVOIDANCE EDU GRNT	298,257		0.00%	298,257	0
831	WORKSITE WELLNESS PROJECT	3,205	0	0.00%	3,205	0
832	WORKSITE WELLNESS	0		100.00%	0	0
833	Breastfeeding Promotion	52,276		0.00%	52,276	0
835	HPP ACTIVITY SUPPORT	3,596		0.00%	3,596	0
836	Tobacco	169,944	0	0.00%	169,944	0
838	Tobacco	0	0	100.00%	0	0

Lake Cumberland District Health Department
 Allowable Unrestricted Reserve Calculation
 As of Period Ending June 30, 2019

CC#	Cost Center	Expense	Service Fees	Service Fee % of Total Expense	Non-Fee Program Expense	Fee for Service Program Expense
839	Marshall Univ Grant Diabetes	11,147	0	0.00%	11,147	0
840	Breastfeeding Peer Counselor	53,501		0.00%	53,501	0
841	DIABETES TODAY PROGRAM	20,137		0.00%	20,137	0
842	HIV Counseling & Testing	552		0.00%	552	0
844	RYAN WHITE PHARM REBATE FUNDS	345,841		0.00%	345,841	0
845	RYAN WHITE PROGRAM	239,570		0.00%	239,570	0
846	RURAL HEALTH OPIOID GRANT	289,917		0.00%	289,917	0
848	Healthy Start Day Care	49,014		0.00%	49,014	0
853	HANDS PRIMA GRAVIDA PROGRAM	1,863,802	1,645,509	88.29%	0	1,863,802
856	Arthritis	0		100.00%	0	0
858	Supplemental School Health	937,756	1,033,583	110.22%	0	937,756
875	HPP Co-ordinator	28,470		0.00%	28,470	0
886	WIC OPERATIONAL ADJUST FUNDING	0		100.00%	0	0
890	Core Public Health	12,320	3,772	30.62%	12,320	0
891	Medicaid Match	293,753	0	0.00%	293,753	0
894	Capital	130,200		0.00%	130,200	0
895	Allocable Leave & Fringes	1,494,399	2,925	0.20%	1,494,399	0
	Total	14,392,807		0.00%	8,970,518	5,422,289

Multiplier for Allowed Unrestricted Reserve	30%	40%
Allowed Non-Fee for Service Unrestricted Reserve & Fee for Service Unrestricted Reserve	\$ 2,691,155.43	\$ 2,168,915.64
Allowed Non-Service Fee Restricted Reserves (30% of Total Non-Service Fee Expenses)		2,691,155
Allowed Service Fee Restricted Reserves (40% of Total Service Fee Expenses)		2,168,916
Total Allowed Unrestricted Reserve		4,860,071
Fiscal Year End Actual Unrestricted Reserve		5,888,471
Remaining Allowable Unrestricted Reserve		(1,028,400)

Description	FY2018		FY 2019	
Current Allowed Unrestricted Reserve	\$ 5,194,330.17	100%	4,860,071.07	100%
Fiscal Year End Actual Unrestricted Reserve	5,785,499.14	103%	5,888,471.14	121%
Remaining Allowable Unrestricted Reserve	\$ (591,168.97)	-3%	(1,028,400.07)	-21%
Total Program Restricted Reserves	\$ 1,468,190.56		2,383,235.67	
Total Reserves	7,253,689.70		8,271,706.81	

Summary of Grant Status Report
December 2019

AWARDED

- Laura Woodrum was awarded \$100K x 3 years from KIPRC for jail education to expand and continue the work currently being done with the Rural Health Opioid Program.

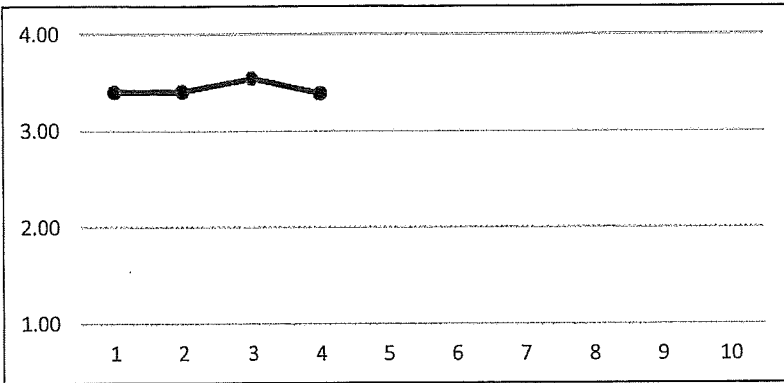
In Process

- Laura Woodrum will submit a 3 year grant for \$510K from KIPRC to provide case management and community education for drug overdose prevention similar to our current Rural Health Opioid Program.

2019 LCDHD Employee Satisfaction Survey

Year	Res	Res Rate	Year	Res	Res Rate	Selection Option	Score
2016	98 of 166	59.0%				Strongly Satisfied (SS)	4
2017	80 of 161	49.7%				Satisfied (S)	3
2018	68 of 148	45.9%				Disatisfied (D)	2
2019	69 of 135	51.1%				Strongly Disatisfied (SD)	1

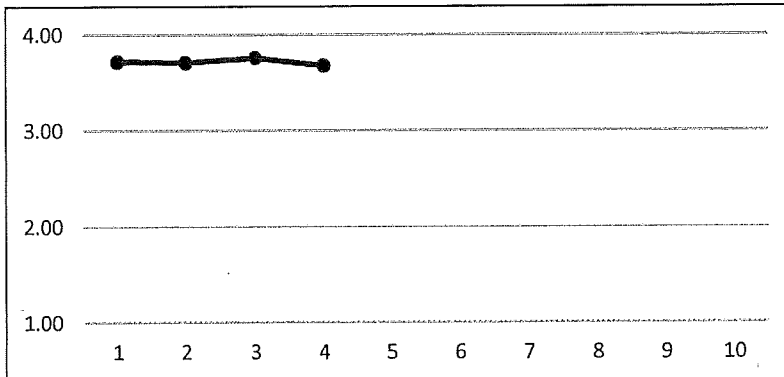
1 Over the last year, have you been satisfied with how Shawn D. Crabtree communicates with employees district-wide?



Year	Resp	μ
2016	97	3.40
2017	78	3.41
2018	66	3.55
2019	64	3.39

2019		
Score	Score	Resp
SS=4	52%	33
S=3	42%	27
D=2		0
SD=1	6%	4

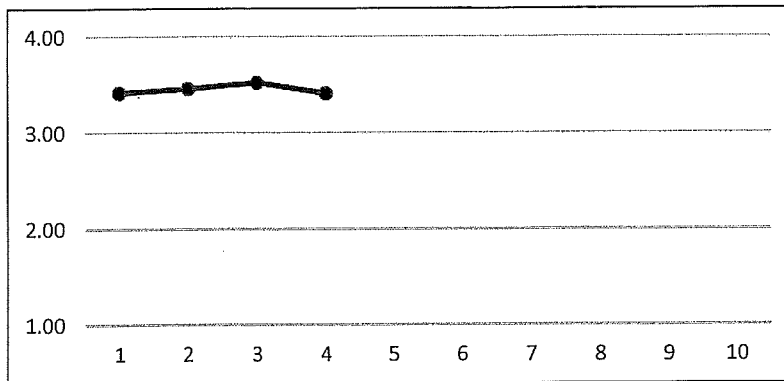
2 Over the last year, have you been satisfied in regards to how timely Shawn D. Crabtree has responded to your questions and requests?



Year	Resp	μ
2016	43	3.72
2017	31	3.71
2018	29	3.76
2019	31	3.68

2019		
Score	Score	Resp
SS=4	68%	21
S=3	32%	10
D=2		0
SD=1		0

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

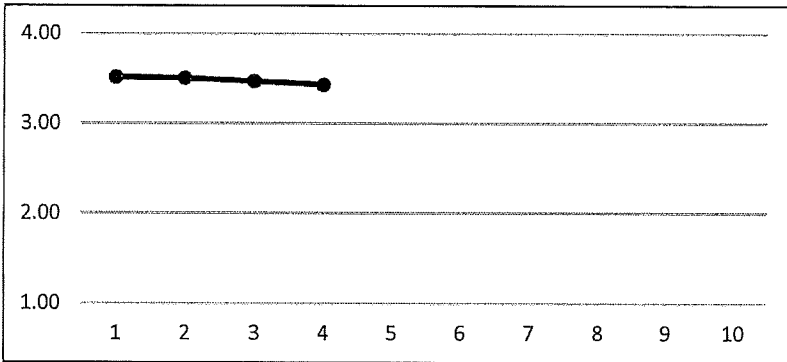


Year	Resp	μ
2016	96	3.42
2017	78	3.46
2018	67	3.52
2019	68	3.41

2019		
Score	Score	Resp
SS=4	53%	36
S=3	41%	28
D=2		0
SD=1	6%	4

2019 LCDHD Employee Satisfaction Survey

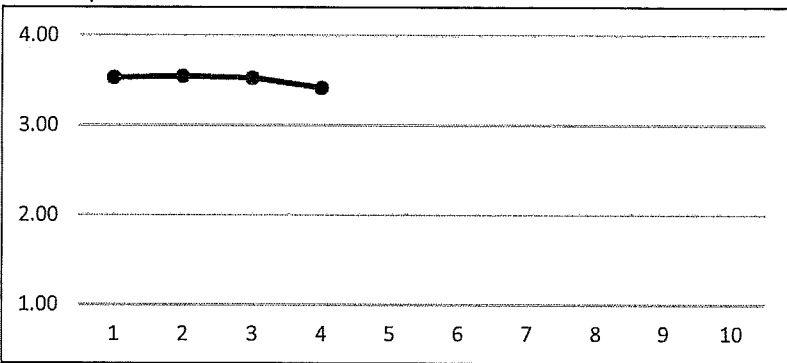
4 Over the last year, have you been satisfied with how your Division Director has communicated within your Division?



Year	Resp	μ
2016	91	3.52
2017	77	3.51
2018	66	3.47
2019	67	3.43

2019		
Score	Score	Resp
SS=4	52%	35
S=3	43%	29
D=2		0
SD=1	4%	3

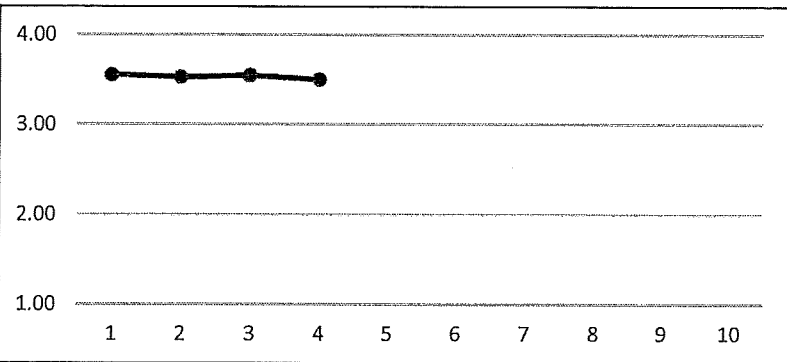
5 Over the last year, have you been satisfied in regards to how timely your Division Director has responded to your questions or requests?



Year	Resp	μ
2016	90	3.53
2017	77	3.55
2018	64	3.53
2019	67	3.42

2019		
Score	Score	Resp
SS=4	54%	36
S=3	40%	27
D=2		0
SD=1	6%	4

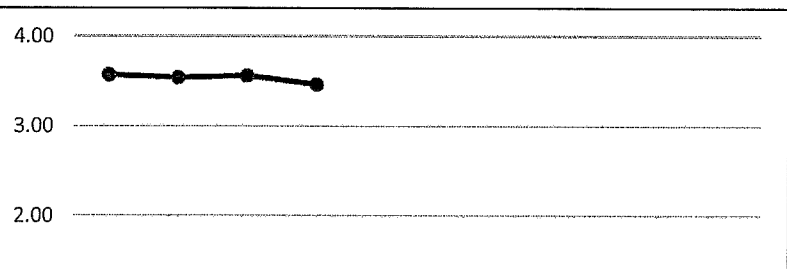
6 I am satisfied that your Division Director appreciates my work.



Year	Resp	μ
2016	92	3.55
2017	76	3.53
2018	64	3.55
2019	66	3.50

2019		
Score	Score	Resp
SS=4	59%	39
S=3	36%	24
D=2		0
SD=1	5%	3

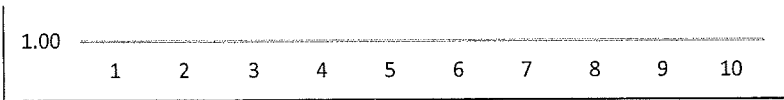
7 Over the last year, have you been satisfied that your Division Director has done a good job?



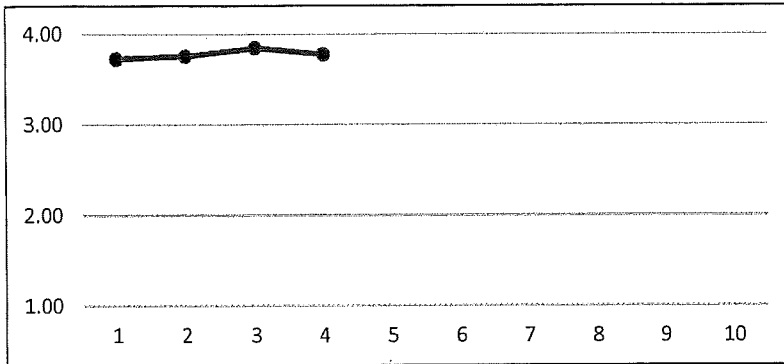
Year	Resp	μ
2016	91	3.57
2017	76	3.54
2018	66	3.56
2019	67	3.46

2019		
Score	Score	Resp
SS=4	55%	37
S=3	40%	27
D=2		0
SD=1	4%	3

2019 LCDHD Employee Satisfaction Survey



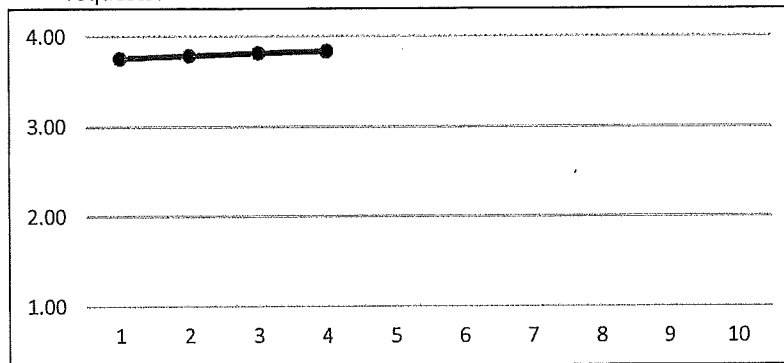
8 Over the last year, have you been satisfied with how your Immediate Supervisor has communicated with you?



Year	Resp	μ
2016	33	3.73
2017	33	3.76
2018	26	3.85
2019	31	3.77

2019		
Score	Score	Resp
SS=4	77%	24
S=3	23%	7
D=2		0
SD=1		0

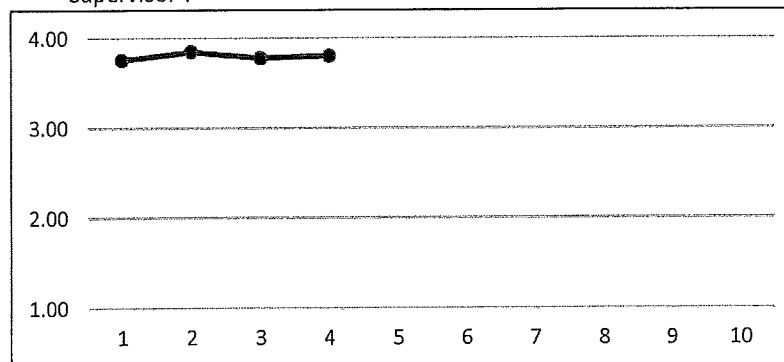
9 Over the last year, have you been satisfied in regards to how timely your Immediate Supervisor has responded to your questions and requests?



Year	Resp	μ
2016	33	3.76
2017	33	3.79
2018	27	3.81
2019	31	3.84

2019		
Score	Score	Resp
SS=4	84%	26
S=3	16%	5
D=2		0
SD=1		0

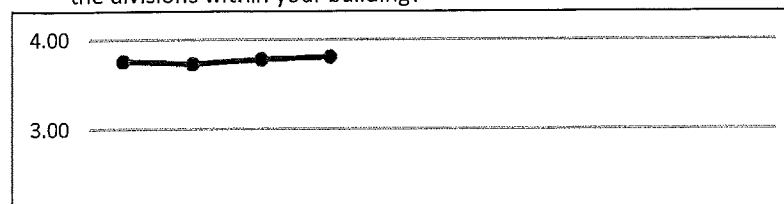
10 Over the last year, have you been satisfied with the comfort level you have felt when making suggestions to your Immediate Supervisor ?



Year	Resp	μ
2016	33	3.76
2017	33	3.85
2018	27	3.78
2019	31	3.81

2019		
Score	Score	Resp
SS=4	81%	25
S=3	19%	6
D=2		0
SD=1		0

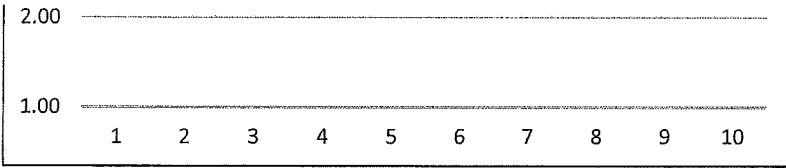
11 Over the last year, how satisfied have you been with how your Immediate Supervisor promotes teamwork and comradery across all the divisions within your building?



Year	Resp	μ
2016	33	3.76
2017	33	3.73
2018	27	3.78
2019	31	3.81

2019		
Score	Score	Resp
SS=4	81%	25
S=3	19%	6
D=2		0
SD=1		0

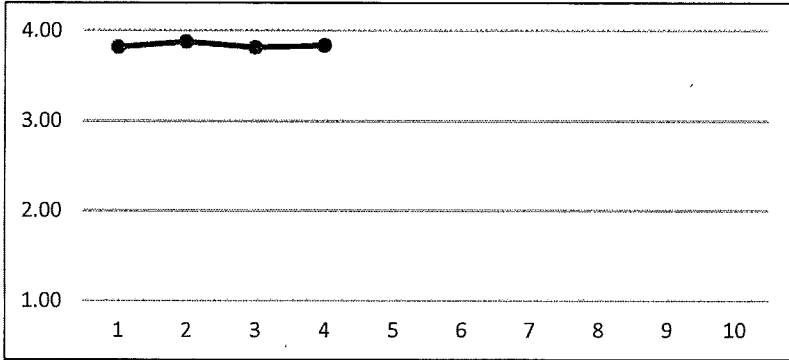
2019 LCDHD Employee Satisfaction Survey



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
2019	31	3.84

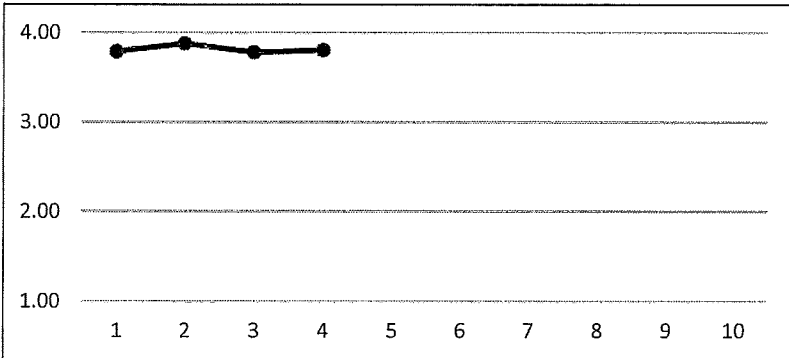
2019		
Score	Score	Resp
SS=4	84%	26
S=3	16%	5
D=2		0
SD=1		0



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
2019	31	3.81

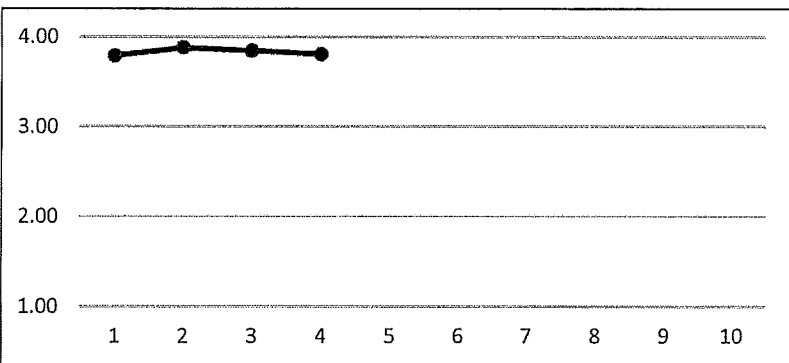
2019		
Score	Score	Resp
SS=4	81%	25
S=3	19%	6
D=2		0
SD=1		0



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
2019	31	3.81

2019		
Score	Score	Resp
SS=4	81%	25
S=3	19%	6
D=2		0
SD=1		0

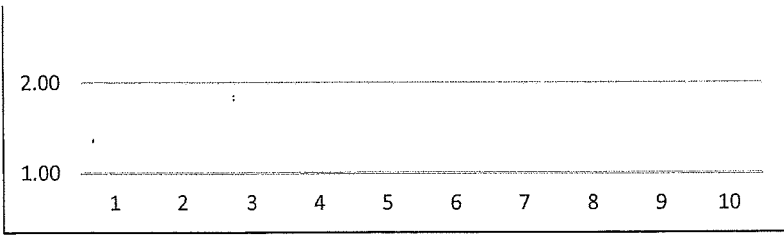


15 Over the last year, how satisfied have you been that your Office Manager has been fair handling building matters.

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

2019		
Score	Score	Resp
SS=4	79%	19
S=3	21%	5

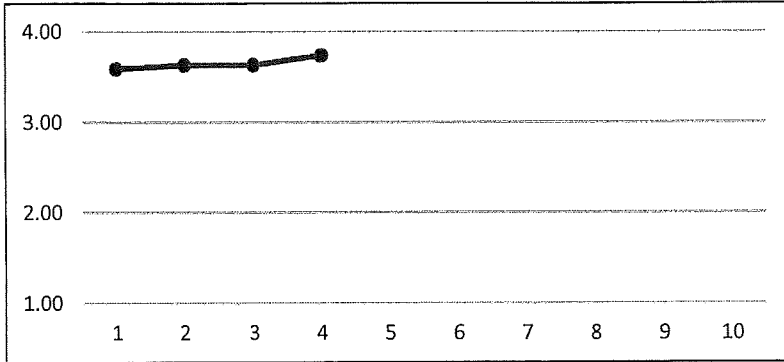
2019 LCDHD Employee Satisfaction Survey



2019 24 3.79

D=2		0
SD=1		0

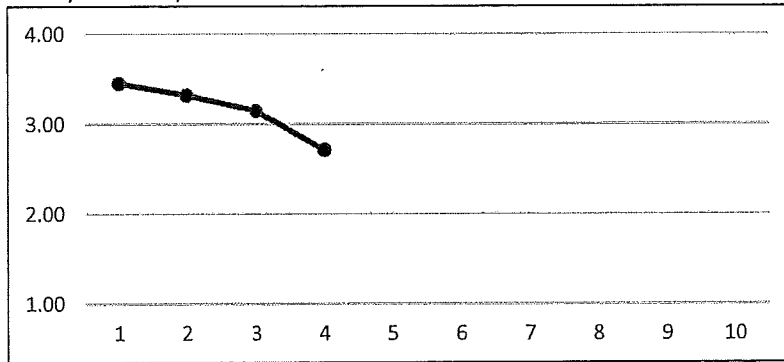
16 Over the last year, how satisfied have you been with how your Office Manager promotes teamwork and comradery across all the divisions within your building?



Year	Resp	μ
2016	22	3.59
2017	22	3.64
2018	22	3.64
2019	23	3.74

2019		
Score	Score	Resp
SS=4	74%	17
S=3	26%	6
D=2		0
SD=1		0

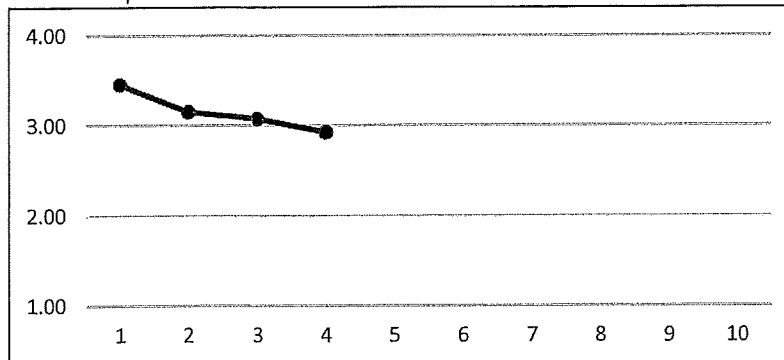
17 Over the last year, how satisfied have you been with the maintenance services provided (filters, heating/cooling, plumbing, etc.) at your headquarters?



Year	Resp	μ
2016	33	3.45
2017	31	3.32
2018	27	3.15
2019	28	2.71

2019		
Score	Score	Resp
SS=4	14%	4
S=3	43%	12
D=2	43%	12
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
2019	28	2.93

2019		
Score	Score	Resp
SS=4	18%	5
S=3	57%	16
D=2	25%	7
SD=1		0

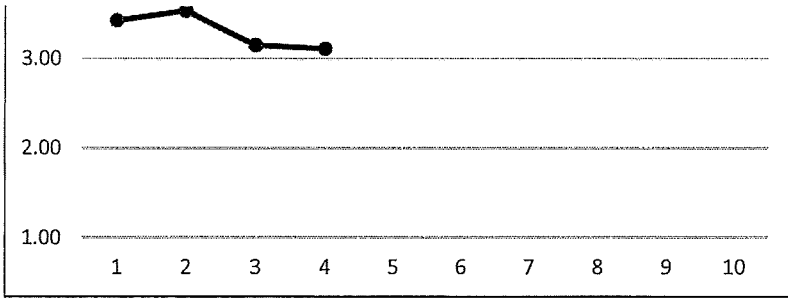
19 Over the last year, how satisfied have you been with the grounds keeping (lawn, shrubs, weeds, etc.) at your headquarters?



Year	Resp	μ
2016	33	3.42

2019		
Score	Score	Resp

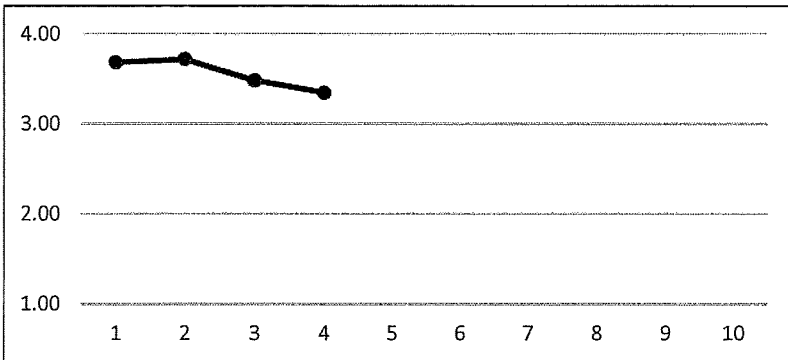
2019 LCDHD Employee Satisfaction Survey



2017	32	3.53
2018	27	3.15
2019	28	3.11

2019		
Score	Score	Resp
SS=4	29%	8
S=3	57%	16
D=2	11%	3
SD=1	4%	1

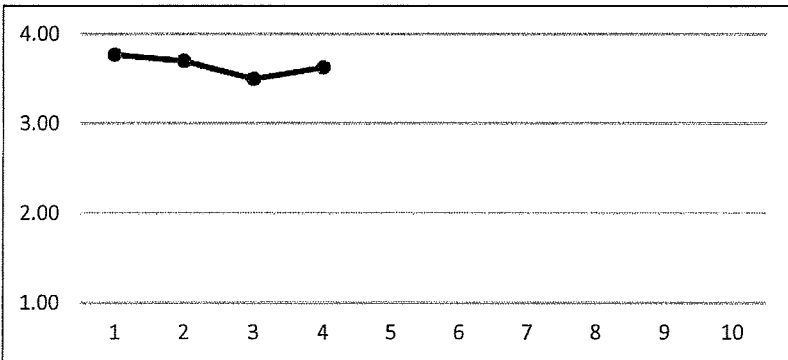
20 Over the past year, how satisfied have you been with the courtesy and professionalism of the maintenance/janitorial/cleaning staff?



Year	Resp	μ
2016	32	3.69
2017	32	3.72
2018	27	3.48
2019	26	3.35

2019		
Score	Score	Resp
SS=4	35%	9
S=3	65%	17
D=2		0
SD=1		0

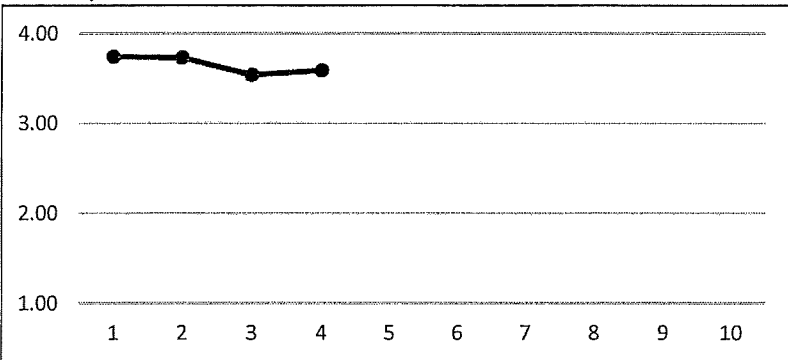
21 Over the last year, have you been satisfied with how the Financial Office has communicated with you?



Year	Resp	μ
2016	39	3.77
2017	30	3.70
2018	24	3.50
2019	27	3.63

2019		
Score	Score	Resp
SS=4	63%	17
S=3	37%	10
D=2		0
SD=1		0

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

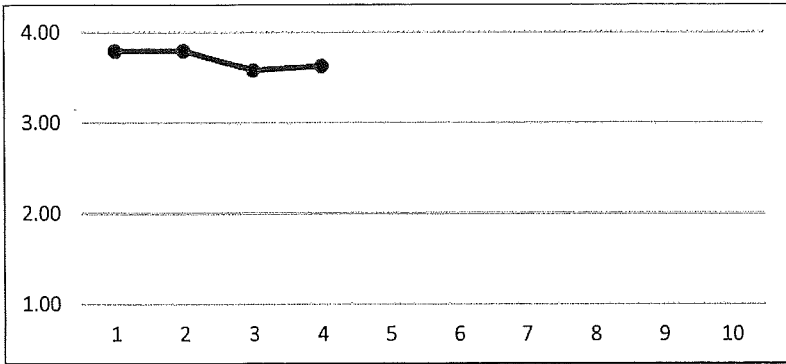


Year	Resp	μ
2016	39	3.74
2017	30	3.73
2018	24	3.54
2019	27	3.59

2019		
Score	Score	Resp
SS=4	59%	16
S=3	41%	11
D=2		0
SD=1		0

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

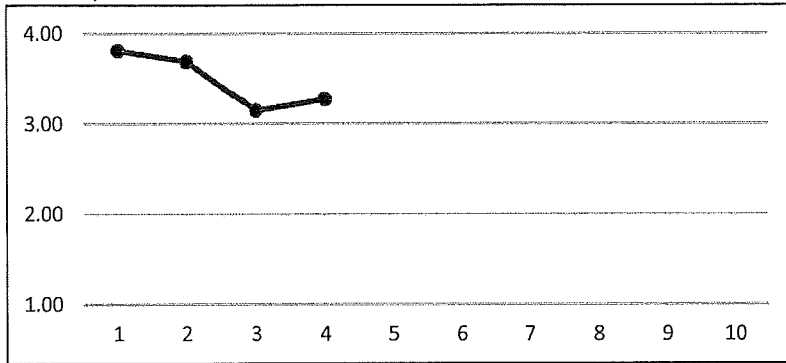
2019 LCDHD Employee Satisfaction Survey



Year	Resp	μ
2016	39	3.79
2017	30	3.80
2018	24	3.58
2019	27	3.63

2019		
Score	Score	Resp
SS=4	67%	18
S=3	30%	8
D=2	4%	1
SD=1		0

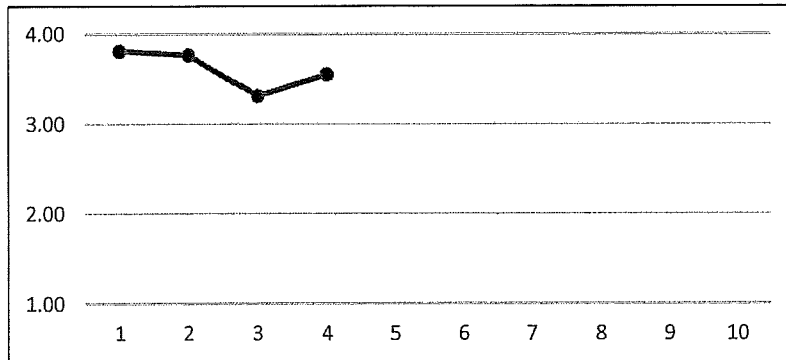
24 Over the last year, have you been satisfied in regards to how timely the Purchasing Department has responded to your questions and requests?



Year	Resp	μ
2016	48	3.81
2017	39	3.69
2018	33	3.15
2019	29	3.28

2019		
Score	Score	Resp
SS=4	38%	11
S=3	55%	16
D=2	3%	1
SD=1	3%	1

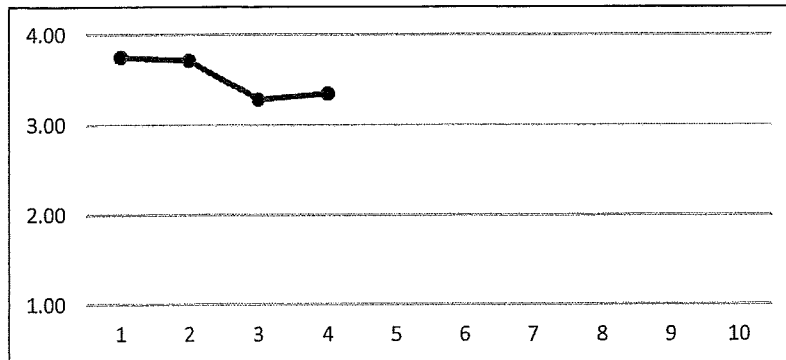
25 Over the past year, how satisfied have you been with the courtesy and professionalism of the Purchasing Department?



Year	Resp	μ
2016	48	3.81
2017	39	3.77
2018	32	3.31
2019	29	3.55

2019		
Score	Score	Resp
SS=4	62%	18
S=3	34%	10
D=2		0
SD=1	3%	1

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

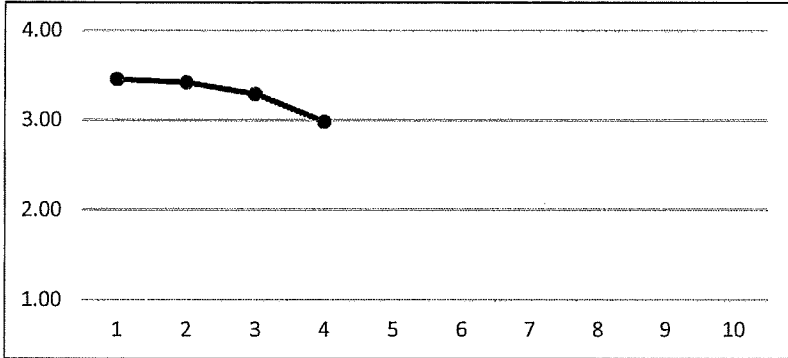


Year	Resp	μ
2016	48	3.75
2017	39	3.72
2018	32	3.28
2019	29	3.34

2019		
Score	Score	Resp
SS=4	41%	12
S=3	55%	16
D=2		0
SD=1	3%	1

2019 LCDHD Employee Satisfaction Survey

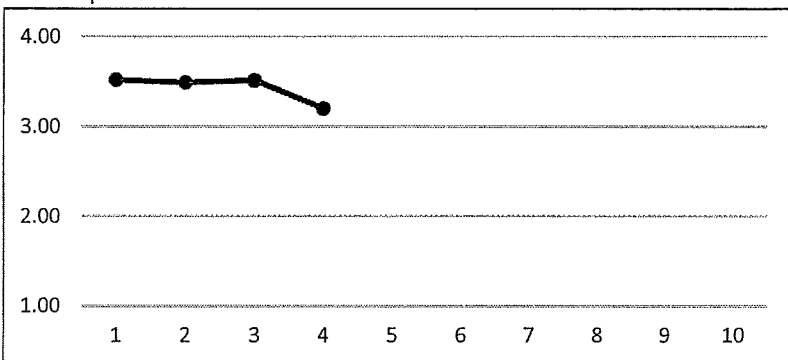
27 Over the last year, have you been satisfied in regards to how timely the Information Technology (I.T.) Department has responded to your questions and requests?



Year	Resp	μ
2016	92	3.46
2017	69	3.42
2018	58	3.29
2019	54	2.98

2019		
Score	Score	Resp
SS=4	26%	14
S=3	54%	29
D=2	13%	7
SD=1	7%	4

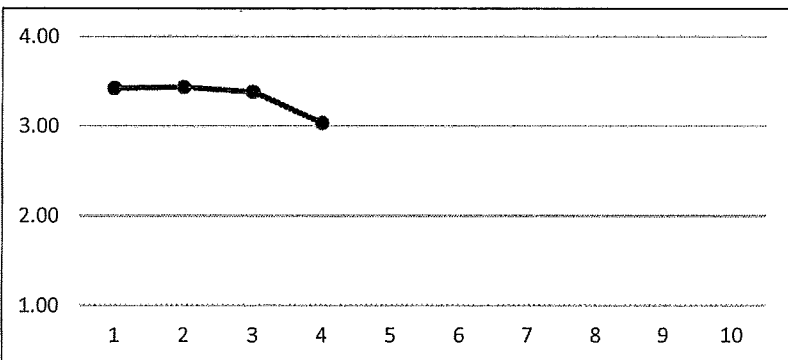
28 Over the past year, how satisfied have you been with the courtesy and professionalism of the Information Technology (I.T.) Department?



Year	Resp	μ
2016	92	3.52
2017	69	3.49
2018	58	3.52
2019	54	3.20

2019		
Score	Score	Resp
SS=4	33%	18
S=3	59%	32
D=2	2%	1
SD=1	6%	3

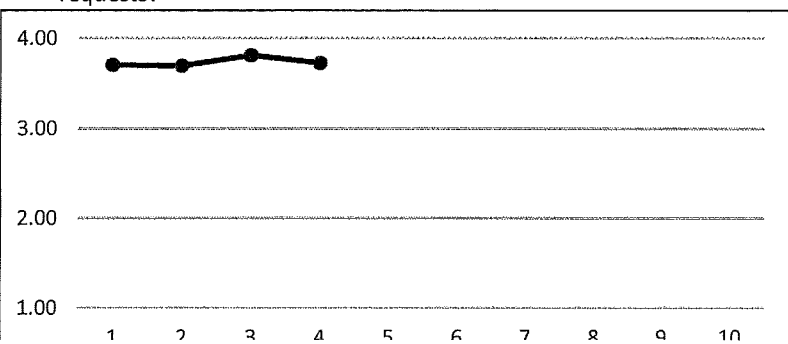
29 Over the past year, have you been satisfied the Information Technology (I.T.) Department has done a good job?



Year	Resp	μ
2016	92	3.42
2017	69	3.43
2018	58	3.38
2019	54	3.04

2019		
Score	Score	Resp
SS=4	24%	13
S=3	61%	33
D=2	9%	5
SD=1	6%	3

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



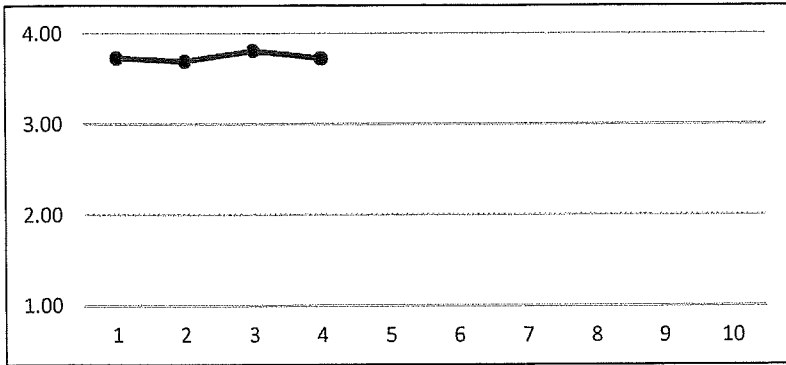
Year	Resp	μ
2016	41	3.71
2017	33	3.70
2018	32	3.81
2019	22	3.73

2019		
Score	Score	Resp
SS=4	73%	16
S=3	27%	6
D=2		0
SD=1		0

2019 LCDHD Employee Satisfaction Survey

1 2 3 4 5 6 7 8 9 10

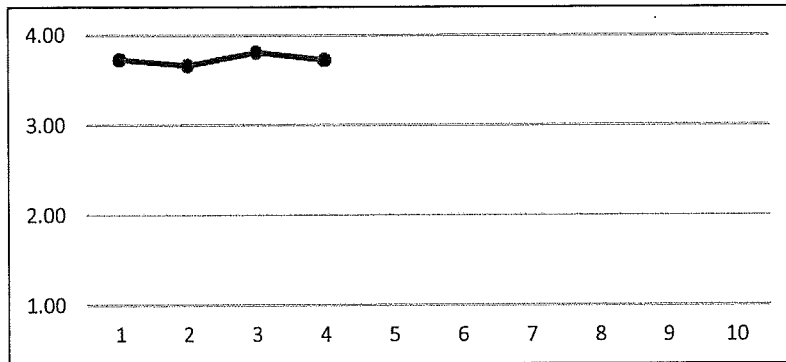
31 Over the past year, how satisfied have you been with the courtesy and professionalism of the Payroll Department?



Year	Resp	μ
2016	41	3.73
2017	33	3.70
2018	32	3.81
2019	22	3.73

2019		
Score	Score	Resp
SS=4	73%	16
S=3	27%	6
D=2		0
SD=1		0

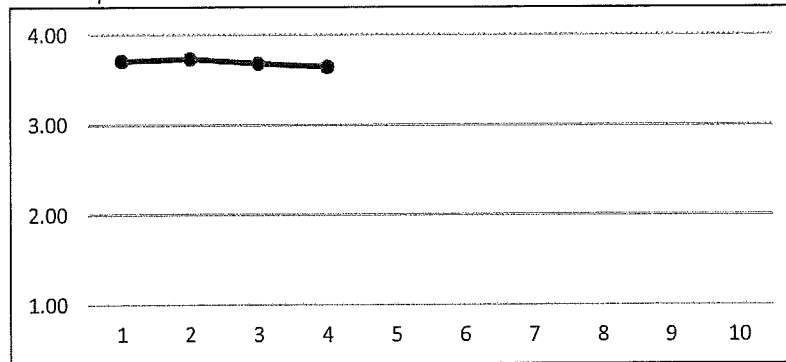
32 Over the past year, have you been satisfied the Payroll Department has done a good job?



Year	Resp	μ
2016	41	3.73
2017	33	3.67
2018	32	3.81
2019	22	3.73

2019		
Score	Score	Resp
SS=4	73%	16
S=3	27%	6
D=2		0
SD=1		0

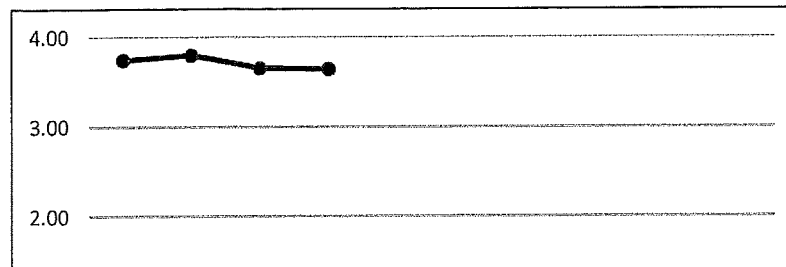
33 Over the last year, have you been satisfied in regards to how timely the Personnel Department has responded to your questions and requests?



Year	Resp	μ
2016	55	3.71
2017	45	3.73
2018	35	3.69
2019	31	3.65

2019		
Score	Score	Resp
SS=4	65%	20
S=3	35%	11
D=2		0
SD=1		0

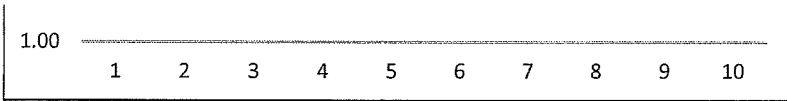
34 Over the past year, how satisfied have you been with the courtesy and professionalism of the Personnel Department?



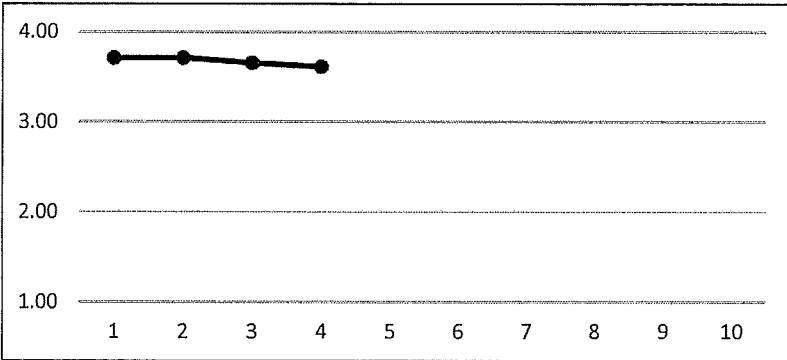
Year	Resp	μ
2016	55	3.75
2017	45	3.80
2018	35	3.66
2019	31	3.65

2019		
Score	Score	Resp
SS=4	65%	20
S=3	35%	11
D=2		0
SD=1		0

2019 LCDHD Employee Satisfaction Survey



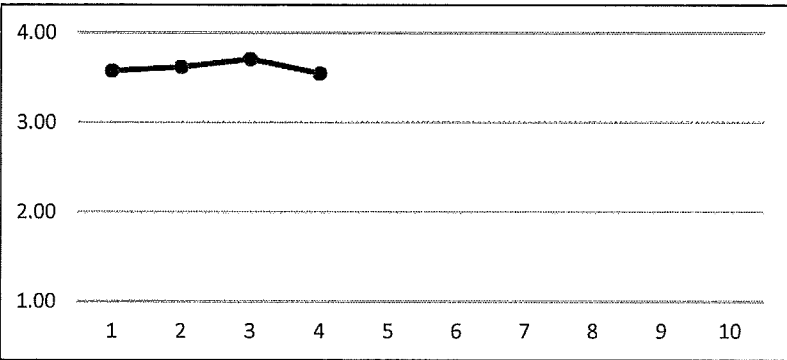
35 Over the past year, have you been satisfied the Personnel Department has done a good job?



Year	Resp	μ
2016	55	3.71
2017	45	3.71
2018	35	3.66
2019	31	3.61

2019		
Score	Score	Resp
SS=4	61%	19
S=3	39%	12
D=2		0
SD=1		0

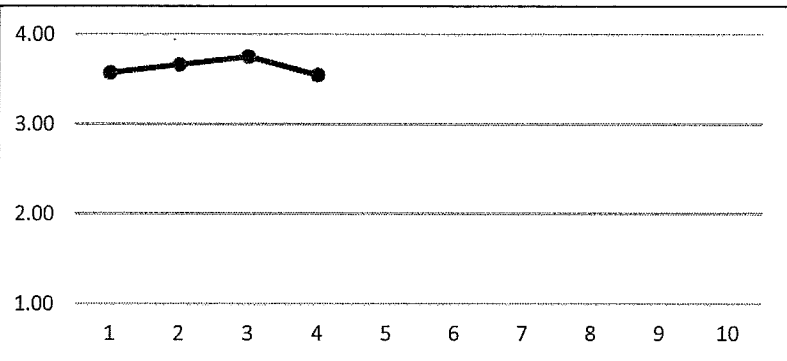
36 Over the past year, how satisfied have you been with the courtesy and professionalism of the Clinic Nursing Staff?



Year	Resp	μ
2016	66	3.58
2017	63	3.62
2018	48	3.71
2019	44	3.55

2019		
Score	Score	Resp
SS=4	59%	26
S=3	39%	17
D=2		0
SD=1	2%	1

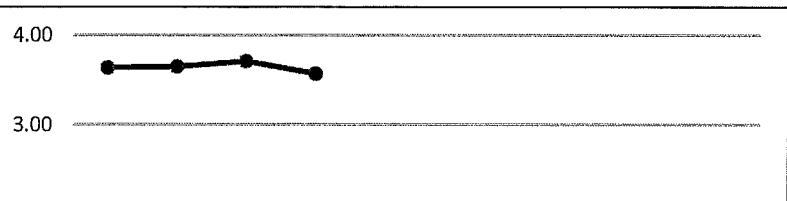
37 Over the past year, have you been satisfied the Clinic Nursing Staff have done a good job?



Year	Resp	μ
2016	66	3.58
2017	62	3.66
2018	48	3.75
2019	44	3.55

2019		
Score	Score	Resp
SS=4	59%	26
S=3	39%	17
D=2		0
SD=1	2%	1

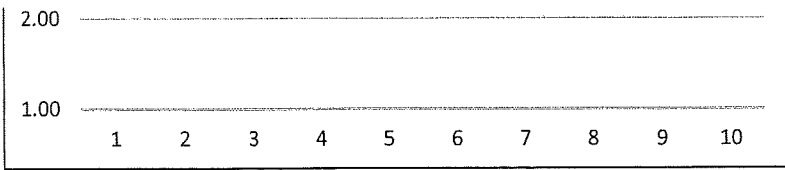
38 Are you satisfied the Clinic Nursing Staff are making a positive impact in your community?



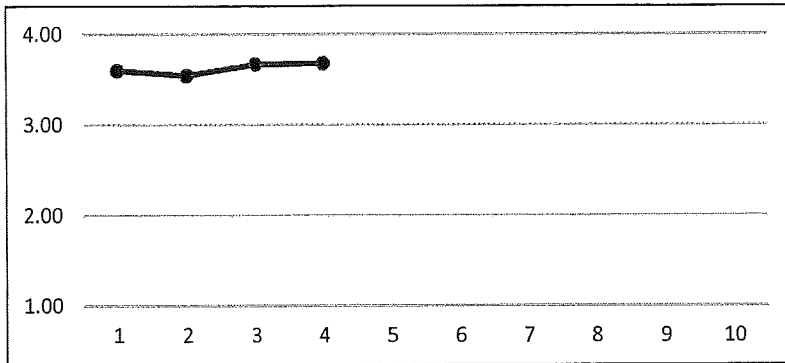
Year	Resp	μ
2016	66	3.64
2017	62	3.65
2018	48	3.71
2019	44	3.57

2019		
Score	Score	Resp
SS=4	61%	27
S=3	36%	16
D=2		0
SD=1	2%	1

2019 LCDHD Employee Satisfaction Survey



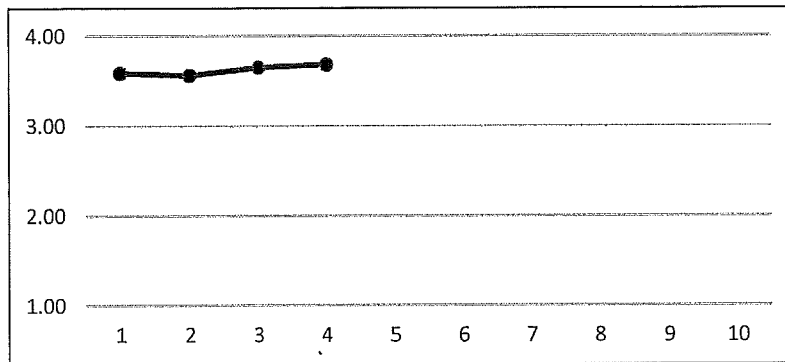
39 Over the past year, how satisfied have you been with the courtesy and professionalism of the Clinic Clerical Staff?



Year	Resp	μ
2016	73	3.60
2017	62	3.55
2018	46	3.67
2019	41	3.68

2019		
Score	Score	Resp
SS=4	68%	28
S=3	32%	13
D=2		0
SD=1		0

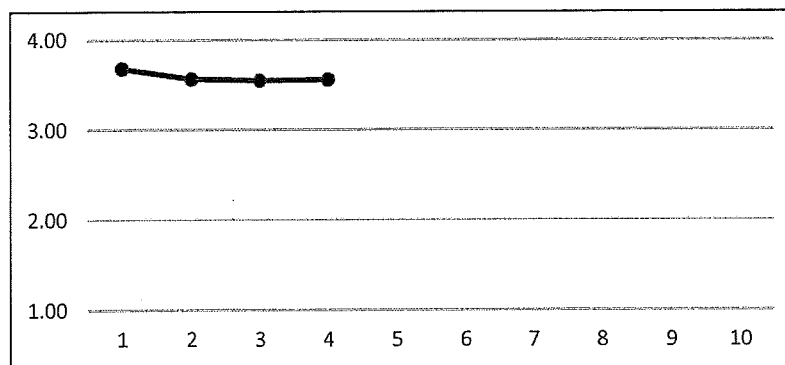
40 Over the past year, have you been satisfied the Clinic Clerical Staff have done a good job?



Year	Resp	μ
2016	73	3.59
2017	62	3.56
2018	46	3.65
2019	41	3.68

2019		
Score	Score	Resp
SS=4	68%	28
S=3	32%	13
D=2		0
SD=1		0

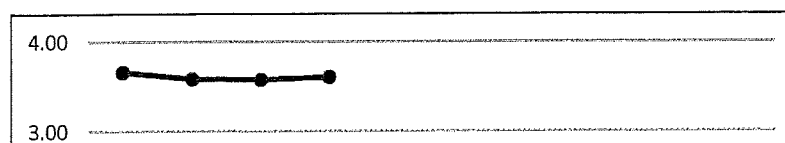
41 Over the past year, how satisfied have you been with the courtesy and professionalism of the HANDS Staff?



Year	Resp	μ
2016	56	3.68
2017	48	3.56
2018	44	3.55
2019	43	3.56

2019		
Score	Score	Resp
SS=4	60%	26
S=3	37%	16
D=2		0
SD=1	2%	1

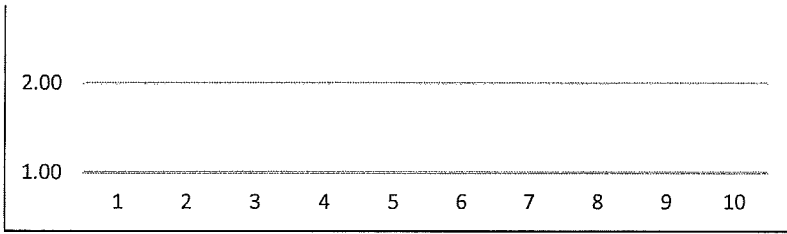
42 Over the past year, have you been satisfied the HANDS Staff have done a good job?



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

2019		
Score	Score	Resp
SS=4	65%	28
S=3	33%	14

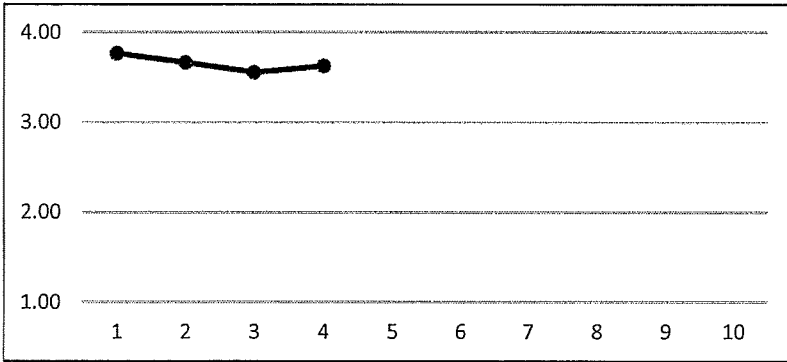
2019 LCDHD Employee Satisfaction Survey



2019 43 3.60

D=2		0
SD=1	2%	1

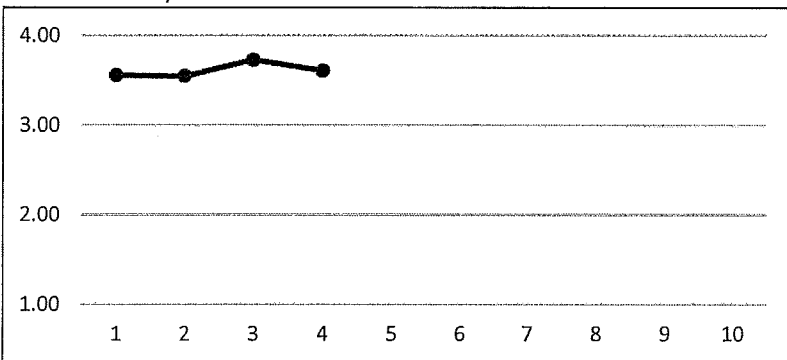
43 Are you satisfied the HANDS Staff are making a positive impact in your community?



Year Resp μ
 2016 56 3.77
 2017 48 3.67
 2018 45 3.56
 2019 43 3.63

2019		
Score	Score	Resp
SS=4	67%	29
S=3	30%	13
D=2		0
SD=1	2%	1

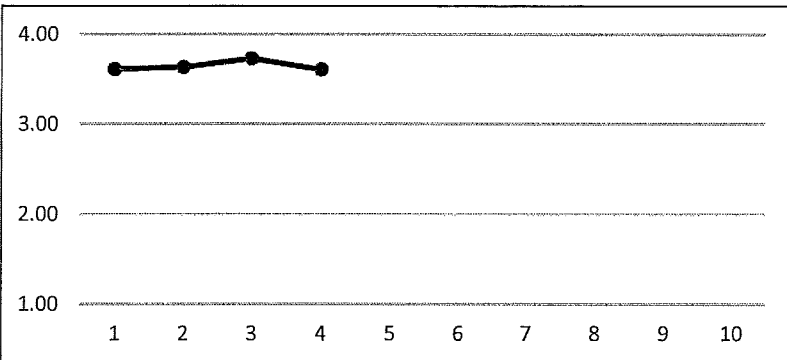
44 Over the past year, how satisfied have you been with the courtesy and professionalism of the Health Policy and Promotion (Health Education) Staff?



Year Resp μ
 2016 36 3.56
 2017 33 3.55
 2018 37 3.73
 2019 28 3.61

2019		
Score	Score	Resp
SS=4	64%	18
S=3	32%	9
D=2	4%	1
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
 2019 28 3.61

2019		
Score	Score	Resp
SS=4	61%	17
S=3	39%	11
D=2		0
SD=1		0

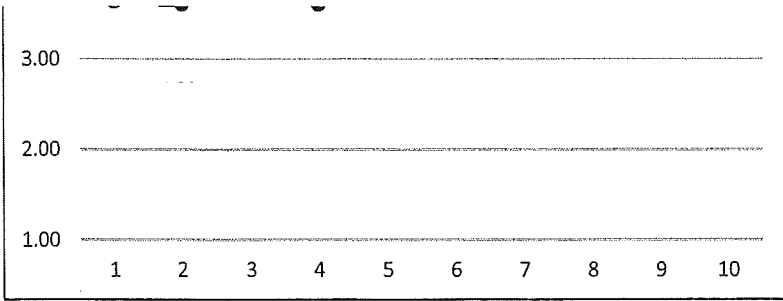
46 Are you satisfied the Health Policy and Promotion (Health Education) Staff are making a positive impact in your community?



Year Resp μ
 2016 36 3.64

2019		
Score	Score	Resp

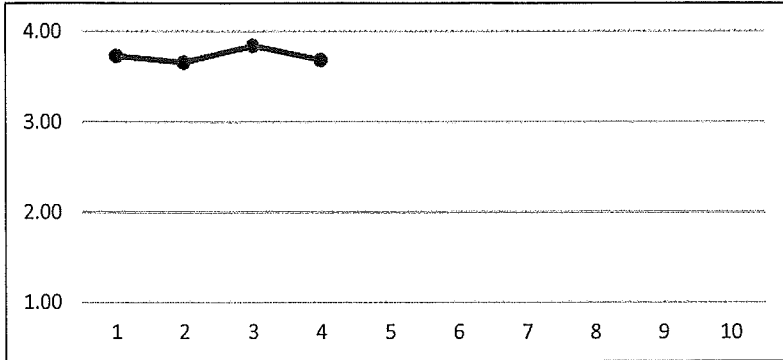
2019 LCDHD Employee Satisfaction Survey



2017	33	3.61
2018	37	3.73
2019	28	3.61

2019		
Score	Score	Resp
SS=4	61%	17
S=3	39%	11
D=2		0
SD=1		0

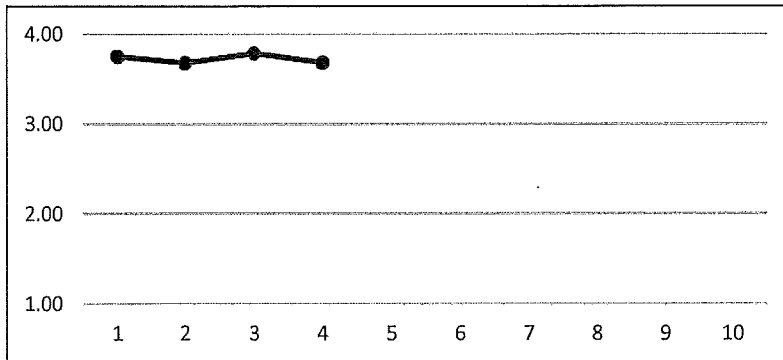
47 Over the past year, how satisfied have you been with the courtesy and professionalism of the Environmental Staff?



Year	Resp	μ
2016	48	3.73
2017	47	3.66
2018	38	3.84
2019	35	3.69

2019		
Score	Score	Resp
SS=4	74%	26
S=3	23%	8
D=2		0
SD=1	3%	1

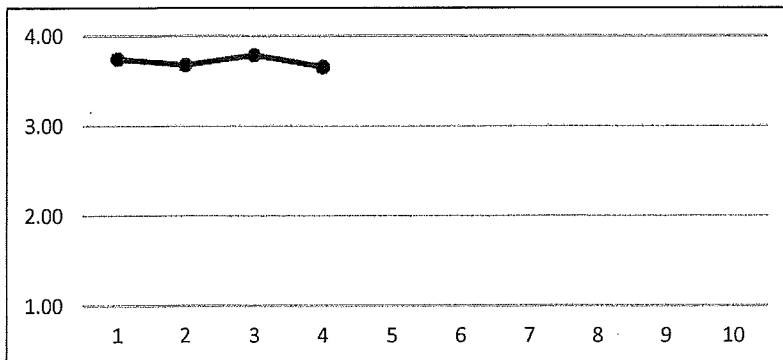
48 Over the past year, have you been satisfied the Environmental Staff have done a good job?



Year	Resp	μ
2016	48	3.75
2017	47	3.68
2018	38	3.79
2019	35	3.69

2019		
Score	Score	Resp
SS=4	74%	26
S=3	23%	8
D=2		0
SD=1	3%	1

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

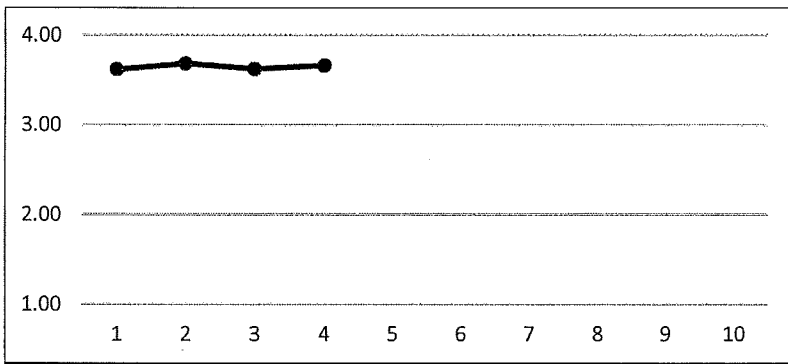


Year	Resp	μ
2016	47	3.74
2017	47	3.68
2018	38	3.79
2019	35	3.66

2019		
Score	Score	Resp
SS=4	71%	25
S=3	26%	9
D=2		0
SD=1	3%	1

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

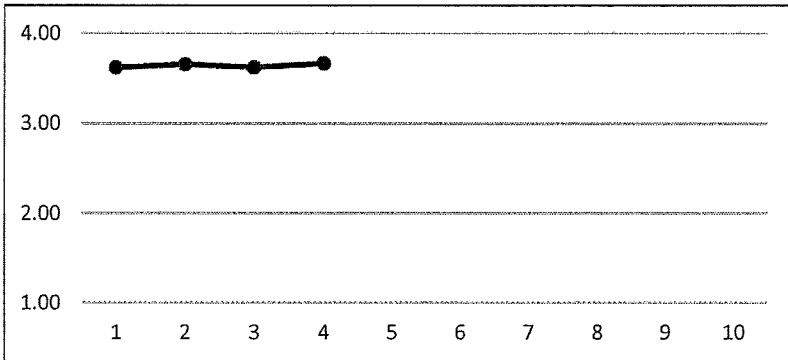
2019 LCDHD Employee Satisfaction Survey



Year	Resp	μ
2016	29	3.62
2017	32	3.69
2018	24	3.63
2019	21	3.67

2019		
Score	Score	Resp
SS=4	67%	14
S=3	33%	7
D=2		0
SD=1		0

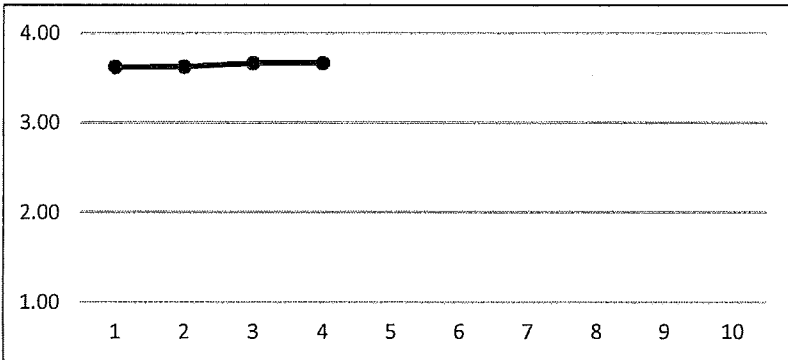
51 Over the past year, have you been satisfied the Diabetes Staff have done a good job?



Year	Resp	μ
2016	29	3.62
2017	32	3.66
2018	24	3.63
2019	21	3.67

2019		
Score	Score	Resp
SS=4	67%	14
S=3	33%	7
D=2		0
SD=1		0

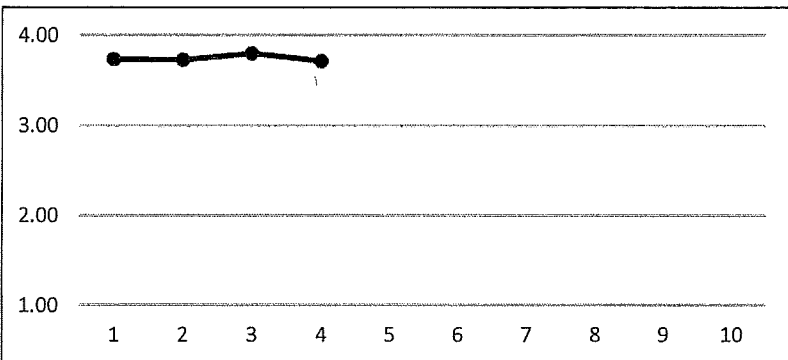
52 Are you satisfied the Diabetes Staff are making a positive impact in your community?



Year	Resp	μ
2016	29	3.62
2017	32	3.63
2018	24	3.67
2019	21	3.67

2019		
Score	Score	Resp
SS=4	67%	14
S=3	33%	7
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?

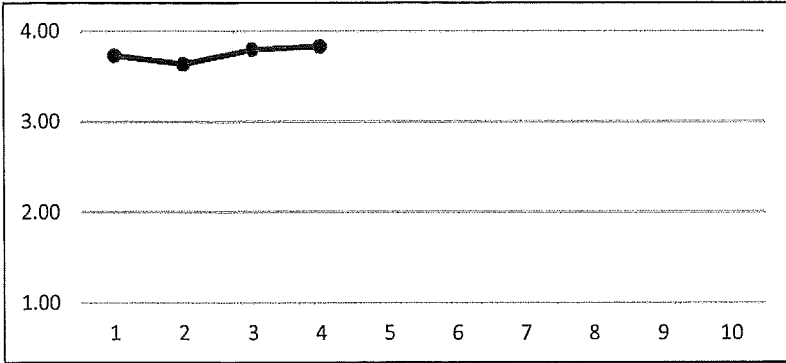


Year	Resp	μ
2016	15	3.73
2017	11	3.73
2018	10	3.80
2019	7	3.71

2019		
Score	Score	Resp
SS=4	71%	5
S=3	29%	2
D=2		0
SD=1		0

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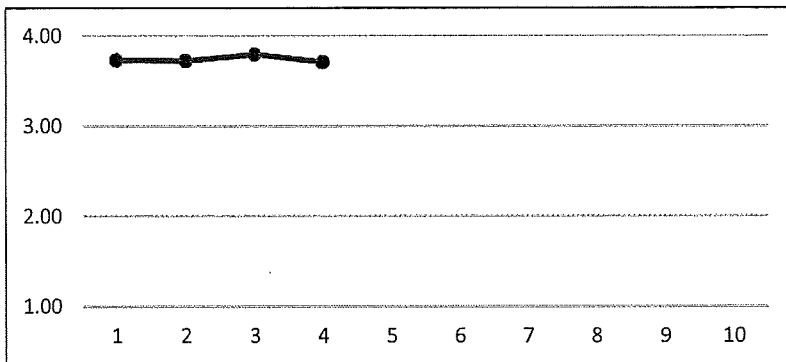
54 Over the past year, have you been satisfied the School Health Staff have done a good job?



Year	Resp	μ
2016	15	3.73
2017	11	3.64
2018	10	3.80
2019	6	3.83

2019		
Score	Score	Resp
SS=4	83%	5
S=3	17%	1
D=2		0
SD=1		0

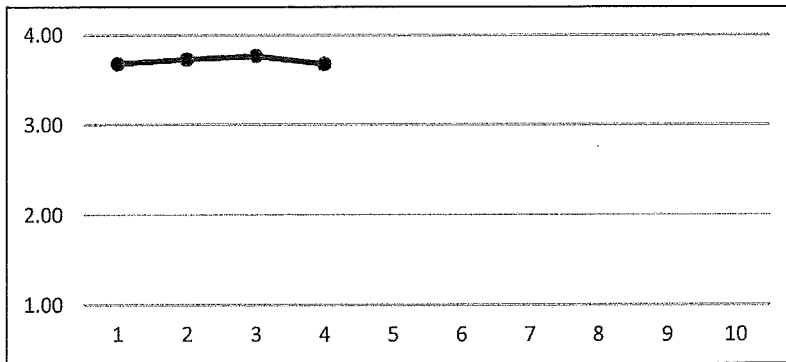
55 Are you satisfied the School Health Staff are making a positive impact in your community?



Year	Resp	μ
2016	15	3.73
2017	11	3.73
2018	10	3.80
2019	7	3.71

2019		
Score	Score	Resp
SS=4	71%	5
S=3	29%	2
D=2		0
SD=1		0

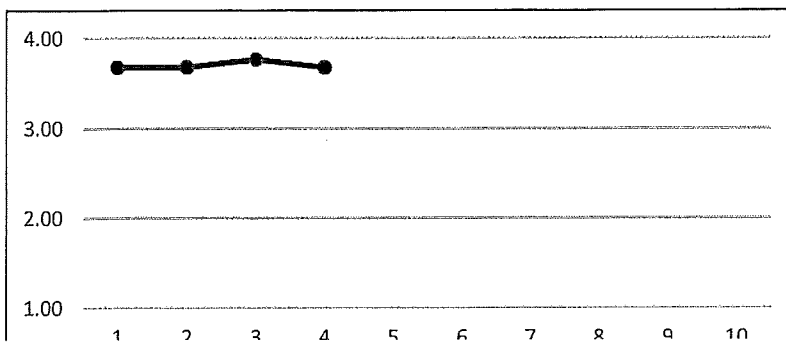
56 Over the past year, how satisfied have you been with the courtesy and professionalism of the Preparedness Staff?



Year	Resp	μ
2016	28	3.68
2017	41	3.73
2018	30	3.77
2019	25	3.68

2019		
Score	Score	Resp
SS=4	68%	17
S=3	32%	8
D=2		0
SD=1		0

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



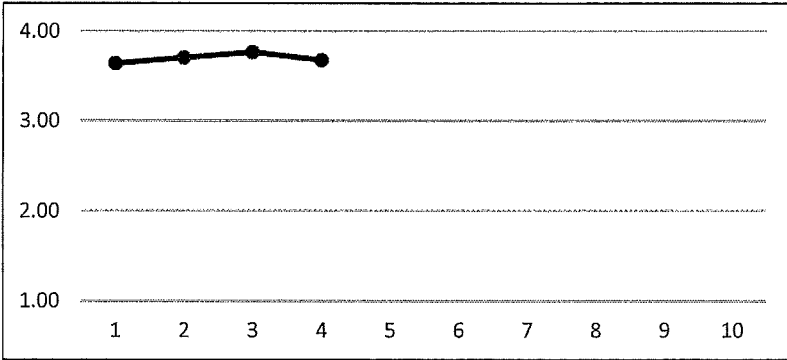
Year	Resp	μ
2016	28	3.68
2017	41	3.68
2018	30	3.77
2019	25	3.68

2019		
Score	Score	Resp
SS=4	68%	17
S=3	32%	8
D=2		0
SD=1		0

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1 2 3 4 5 6 7 8 9 10

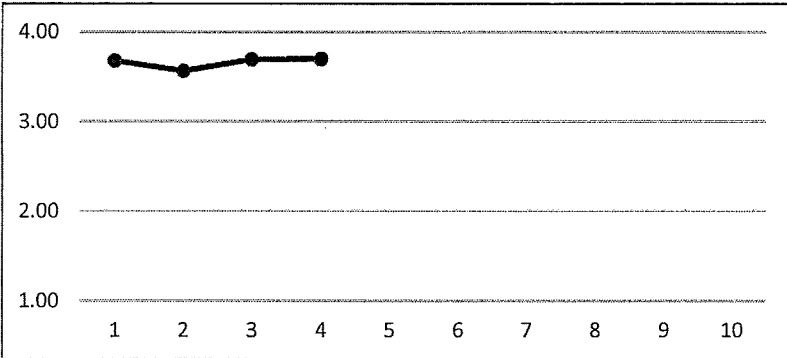
58 Are you satisfied the Preparedness Staff are making a positive impact in your community?



Year	Resp	μ
2016	28	3.64
2017	41	3.71
2018	30	3.77
2019	25	3.68

2019		
Score	Score	Resp
SS=4	68%	17
S=3	32%	8
D=2		0
SD=1		0

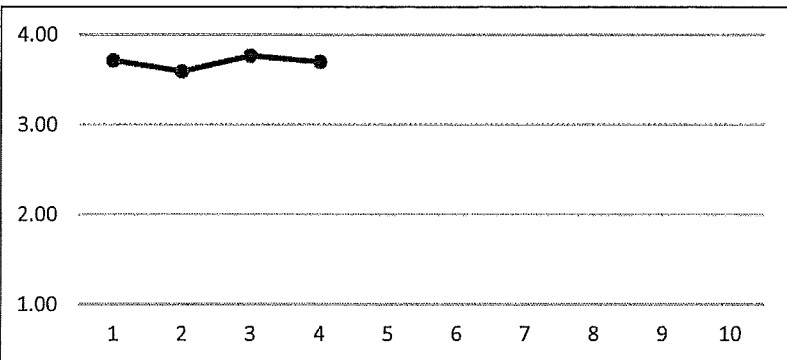
59 Over the past year, how satisfied have you been with the courtesy and professionalism of the Nutrition Staff?



Year	Resp	μ
2016	28	3.68
2017	37	3.57
2018	26	3.69
2019	10	3.70

2019		
Score	Score	Resp
SS=4	70%	7
S=3	30%	3
D=2		0
SD=1		0

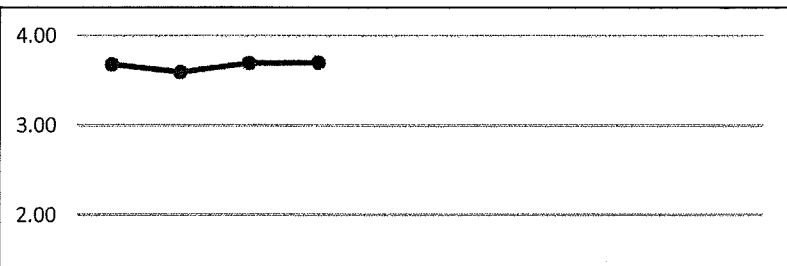
60 Over the past year, have you been satisfied the Nutrition Staff have done a good job?



Year	Resp	μ
2016	28	3.71
2017	37	3.59
2018	26	3.77
2019	10	3.70

2019		
Score	Score	Resp
SS=4	70%	7
S=3	30%	3
D=2		0
SD=1		0

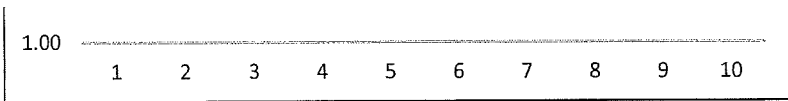
61 Are you satisfied the Nutrition Staff are making a positive impact in your community?



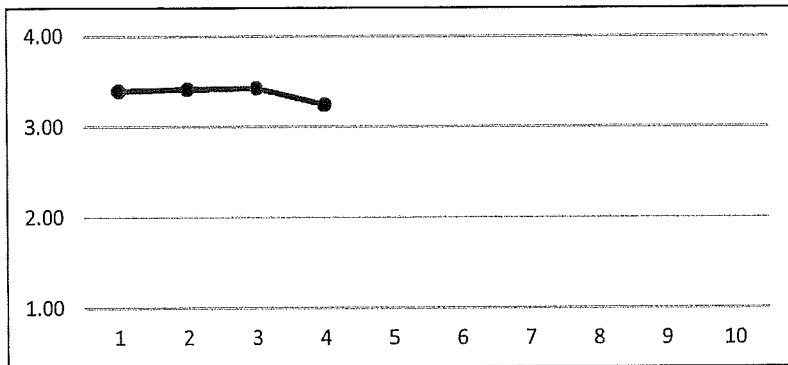
Year	Resp	μ
2016	28	3.68
2017	37	3.59
2018	26	3.69
2019	10	3.70

2019		
Score	Score	Resp
SS=4	70%	7
S=3	30%	3
D=2		0
SD=1		0

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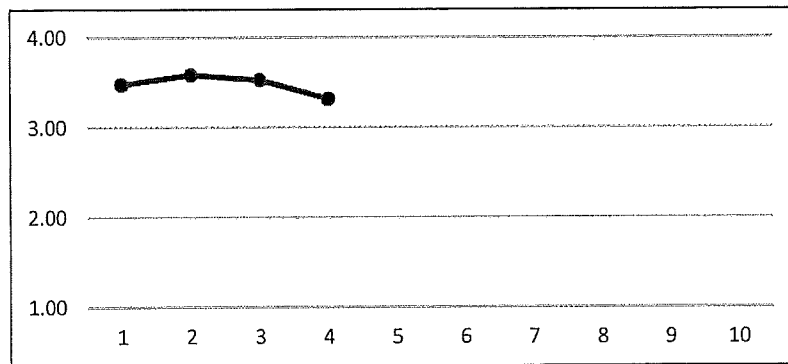
62 Over the past year, have you been satisfied with the physical facilities where you work?



Year	Resp	μ
2016	98	3.40
2017	79	3.42
2018	68	3.43
2019	69	3.25

2019		
Score	Score	Resp
SS=4	35%	24
S=3	59%	41
D=2	1%	1
SD=1	4%	3

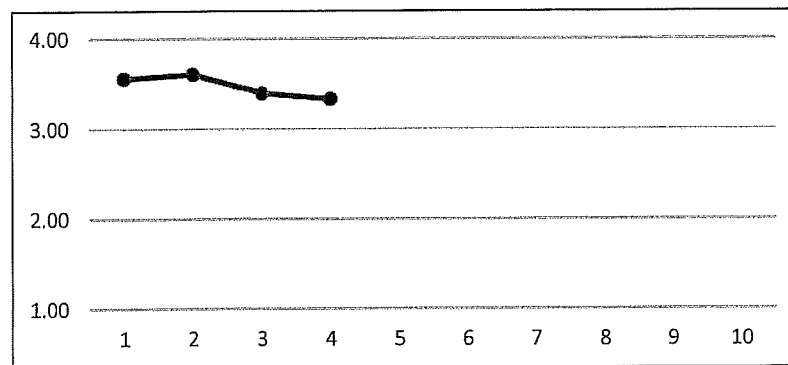
63 Over the past year, have you been satisfied you have been provided the supplies necessary to do your job?



Year	Resp	μ
2016	98	3.48
2017	80	3.59
2018	68	3.53
2019	69	3.32

2019		
Score	Score	Resp
SS=4	42%	29
S=3	52%	36
D=2	1%	1
SD=1	4%	3

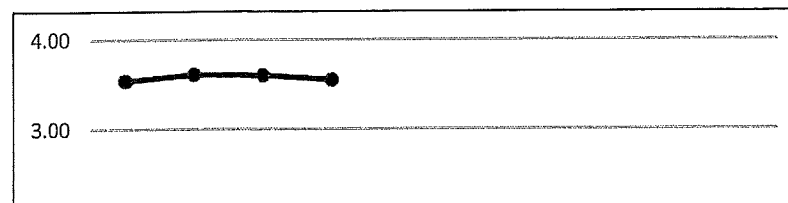
64 Over the past year, have you been satisfied you have been provided a safe work environment?



Year	Resp	μ
2016	98	3.56
2017	79	3.61
2018	68	3.40
2019	69	3.33

2019		
Score	Score	Resp
SS=4	43%	30
S=3	51%	35
D=2	1%	1
SD=1	4%	3

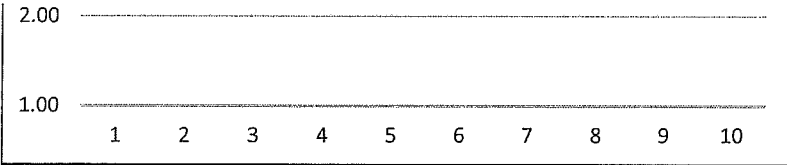
65 Over the past year, have you been satisfied the agency has been understanding of your family and personal issues?



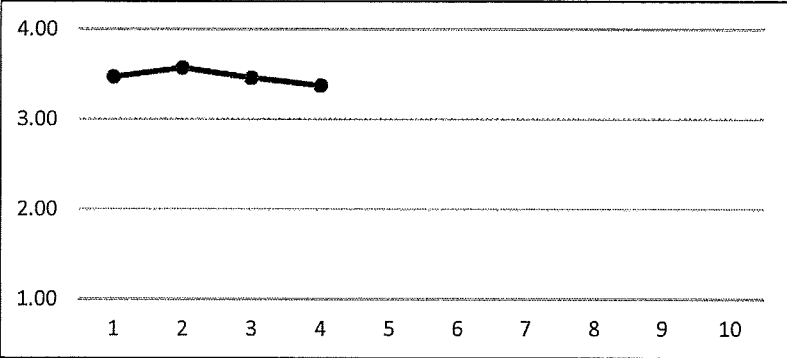
Year	Resp	μ
2016	98	3.54
2017	80	3.61
2018	68	3.60
2019	69	3.55

2019		
Score	Score	Resp
SS=4	61%	42
S=3	36%	25
D=2		0
SD=1	3%	2

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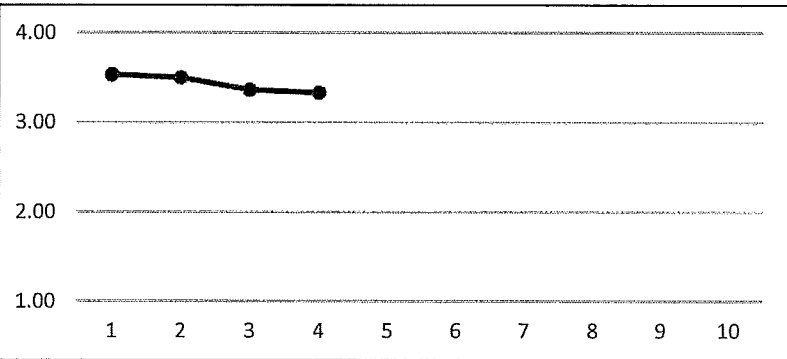
66 Over the past year, have you been satisfied the agency has taken a supportive role in your professional growth and development?



Year	Resp	μ
2016	95	3.47
2017	77	3.57
2018	67	3.46
2019	69	3.38

2019		
Score	Score	Resp
SS=4	43%	30
S=3	54%	37
D=2		0
SD=1	3%	2

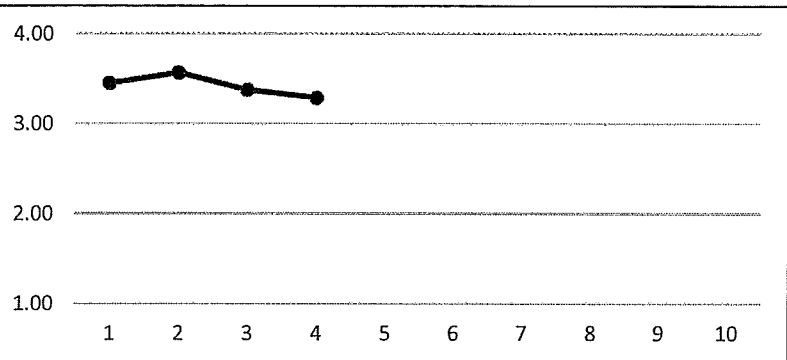
67 Were you satisfied with the training your received upon entering your current position?



Year	Resp	μ
2016	15	3.53
2017	8	3.50
2018	11	3.36
2019	6	3.33

2019		
Score	Score	Resp
SS=4	33%	2
S=3	67%	4
D=2		0
SD=1		0

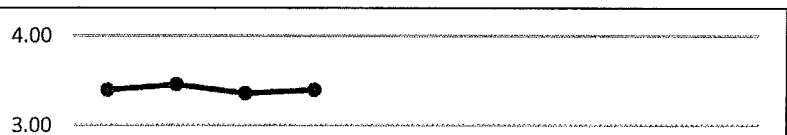
68 Over the past year, have you been satisfied with the additional training and CEU offerings made available to you?



Year	Resp	μ
2016	91	3.45
2017	74	3.57
2018	61	3.38
2019	62	3.29

2019		
Score	Score	Resp
SS=4	39%	24
S=3	55%	34
D=2	3%	2
SD=1	3%	2

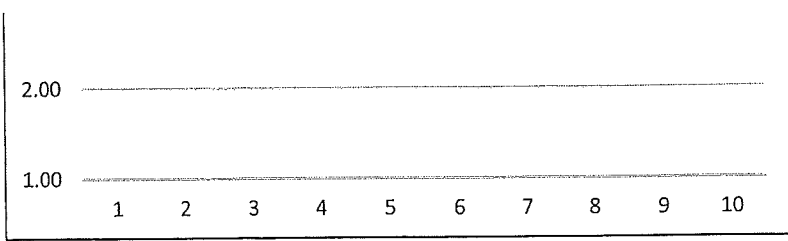
69 Over the past year, have you been satisfied the agency has appreciated your work?



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

2019		
Score	Score	Resp
SS=4	46%	31
S=3	51%	35

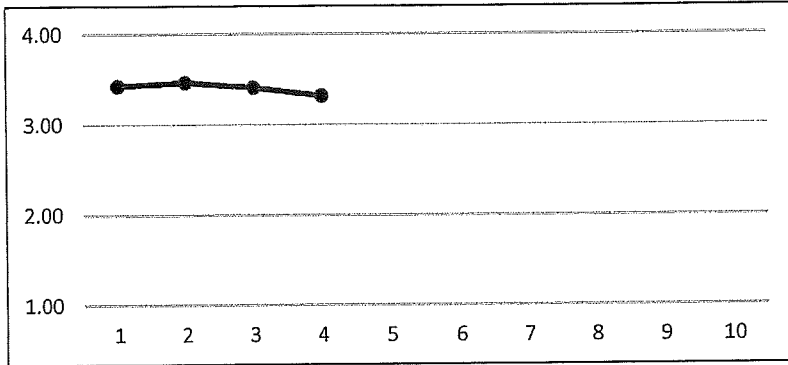
2019 LCDHD Employee Satisfaction Survey



2019 68 3.40

D=2		0
SD=1	3%	2

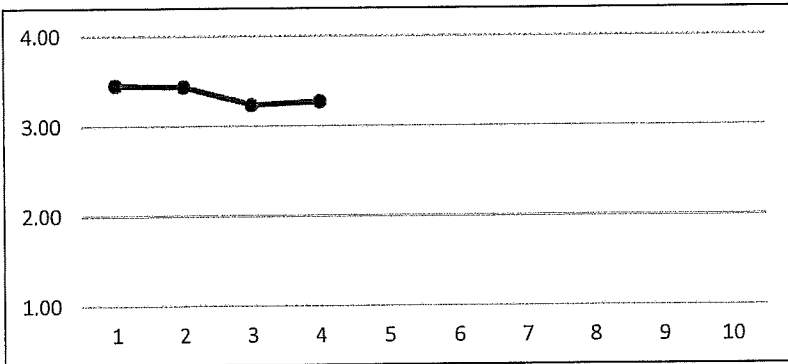
70 Over the past year, have you been satisfied with the time and location of required meetings?



Year	Resp	μ
2016	98	3.43
2017	79	3.47
2018	68	3.41
2019	69	3.32

2019		
Score	Score	Resp
SS=4	36%	25
S=3	61%	42
D=2	1%	1
SD=1	1%	1

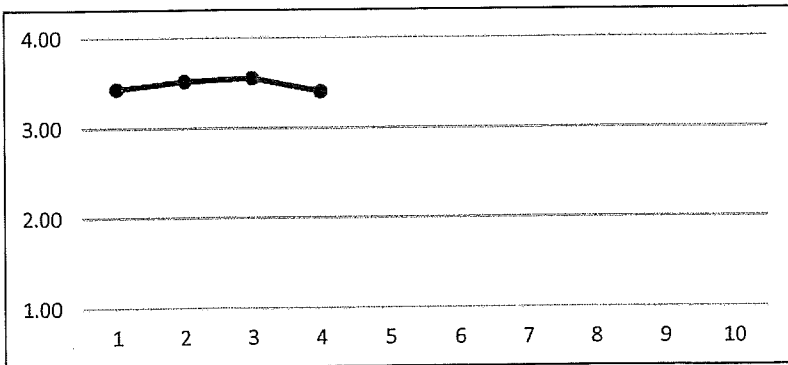
71 Over the past year, have you been satisfied with the image of the Health Department in your community?



Year	Resp	μ
2016	97	3.45
2017	79	3.44
2018	67	3.24
2019	69	3.28

2019		
Score	Score	Resp
SS=4	35%	24
S=3	59%	41
D=2	4%	3
SD=1	1%	1

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
2019	69	3.41

2019		
Score	Score	Resp
SS=4	46%	32
S=3	51%	35
D=2		0
SD=1	3%	2

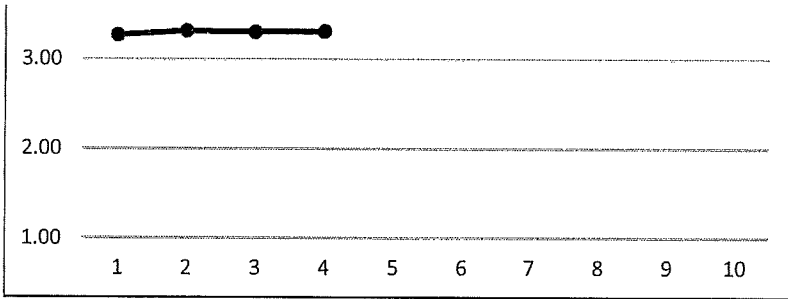
73 Over the past year, have you been satisfied that the policies and procedures were consistently followed district-wide?



Year	Resp	μ
2016	93	3.27

2019		
Score	Score	Resp

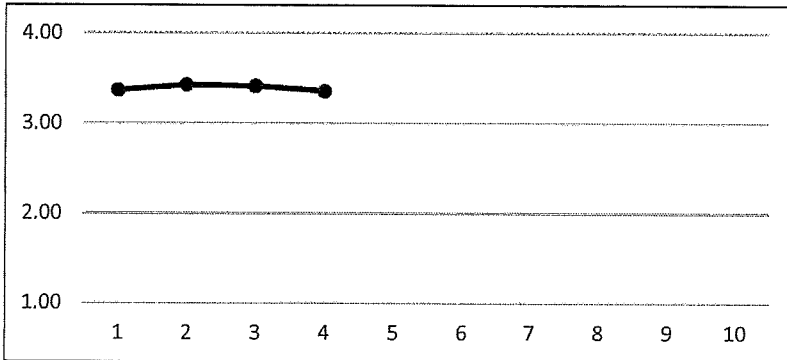
2019 LCDHD Employee Satisfaction Survey



2017	76	3.32
2018	66	3.30
2019	68	3.31

2019		
Score	Score	Resp
SS=4	35%	24
S=3	62%	42
D=2	1%	1
SD=1	1%	1

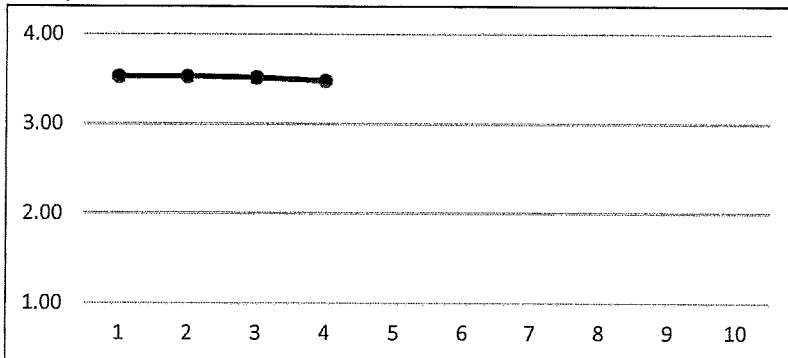
74 Over the past year, have you been satisfied all employees have been given a fair opportunity to succeed within the agency?



Year	Resp	μ
2016	93	3.37
2017	75	3.43
2018	65	3.42
2019	67	3.36

2019		
Score	Score	Resp
SS=4	36%	24
S=3	64%	43
D=2		0
SD=1		0

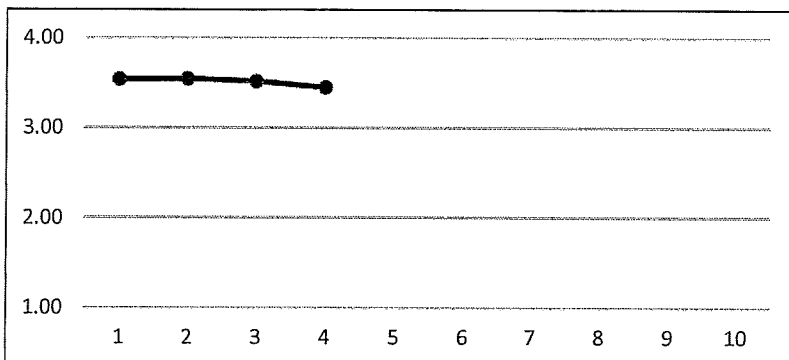
75 Over the past year, have you been satisfied the Health Department and its employees are helping to make the communities better places to live?



Year	Resp	μ
2016	98	3.53
2017	79	3.53
2018	68	3.51
2019	69	3.48

2019		
Score	Score	Resp
SS=4	48%	33
S=3	52%	36
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
2019	69	3.45

2019		
Score	Score	Resp
SS=4	51%	35
S=3	46%	32
D=2		0
SD=1	3%	2



LCDHD Board of Health Survey 2020

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

District Board of Health Meeting Minutes

December 2019

QI projects

Harassment Training- HR is working with Green River District and Marshall County Health Departments to create a harassment prevention training that will be available to all local health departments on TRAIN. It is considered best practice to provide one hour of harassment prevention. The team submitted the final version to the KY Train team. I am waiting for a progress update from them.

9- On duty

Go Hire

- Dustin Smith, IT Specialist hired 09/09/19
- Phillip Freeman, Community Health Worker, hired 09/23/19
- Rebekah LeJeune, Environmentalist, hired 09/23/19
- Natiah Sigurbjartsson, HR Secretary, hired 10/7/19
- Misty May, Community Health Worker, hired 10/7/19

Contract

- Peggy Tiller, School program, hired 09/09/19
- Cody Moss, Maintenance, hired 09/23/19
- Yazmin Solorio, Interpreter, hired 09/23/19
- Beth Thomas, School Health, hired 09/23/19

2-Off duty

Merit

- Christine Weyman, MD, Medical Director, District, retired 09/20/19
- Samantha Crabtree, HANDS, Clinton County, LHN 2, resigned November 8, 2019

Appointment Scheduling Policy

From LCDHDWiki

Jump to: [navigation](#), [search](#)

Policy:

Clients requesting general clinic services from the Lake Cumberland District Health Department will be seen utilizing the Same Day Scheduling process. Clients may walk-in when clinic opens and will be assigned an appointment slot with the first available provider on a first-come, first-serve basis. Clients also have the option to call in the AM to be scheduled for an appointment that day. Clients requesting to schedule an advance appointment due to work requirements or travel arrangements will be permitted to do so. Special requirements for WIC applicants/participants are outlined below.

Specialty clinic appointments (e.g. TB, Women's Health Services, MNT, and Dr. Weyman's Well-Child clinics) will be scheduled in advance.

Procedures:

LCDHD clinical staff should adhere to the following guidelines when scheduling patients.

1. Scheduling appointments - A patient appointment is a verbal contract between this agency and the patient and may not be arbitrarily rescheduled.
 - a. Patients more than 15 minutes late may be considered for rescheduling if there are too many patients waiting to be seen.
 - b. When appointments are cancelled the open time slot must be filled the same day if possible. (~~No show slots should not be filled~~). This applies to Family Planning/Cancer Screening appointments.
 - c. One late clinics per month. Clinic hours shall be 9:30am-6:00pm.
 - d. Clinic Appointments shall be scheduled as follows:
 - i. 8:00am-3:45pm Monday – Thursday and 8:00am-2:30 pm Friday on regular clinic days (clinics will close for lunch from 12-1pm if staff is limited)
 - ii. 9:30am-5:15pm Monday – Thursday and 8:00am-2:30 pm Friday on late clinic days (clinics will close for lunch from 1:30-2:30pm if staff is limited)
 - e. Family Planning/Cancer Screening clinic appointments shall be scheduled as follows:
 - i. 8:00am-10:45am and 1:00pm-2:45pm on regular clinic days
 - ii. 9:30am-12:45pm and 2:30pm-4:45pm on late clinic days
 - f. Family planning and cancer screening patients shall be scheduled for (1) 15 minute time slot if a nurse is assisting the APRN. If the APRN is working alone patients shall be scheduled for (1) 30 minute time slot.
 - g. Family Planning/Cancer screening clinics shall not be overbooked unless requested by the nurse/APRN (for example, a follow-up visit in which they feel is necessary). If this happens, clerical staff should note "per (provider) request".

2. Length of service guidelines – listed below are the most common services we provide in general clinic and the maximum time allowed for that service

- a. Well Child/EPSTD (includes WIC cert) - 60 minutes
- b. Pregnancy test - 30 minutes
- c. Family Planning, supply - 15 minutes
- d. Immunizations, child - 30 minutes
- e. Immunizations, adult - 30 minutes
- f. TB screening - 15 minutes
- g. TB meds - 15 minutes
- h. New TB patient - 30 minutes
- i. Fluoride supplement - 15 minutes
- j. STD testing - 30 minutes
- k. STD results/counseling - 15 minutes
- l. WIC certification - 30 minutes
- m. WIC certification and immunizations - 45 minutes
- n. WIC follow-up - 15 minutes
- o. WIC follow-up and immunizations - 45 minutes
- p. Lab only visits - 15 minutes
- q. PKU lab visit - 15 minutes

3. Walk-in patients – when no slots are available clinical staff will adhere to the following guidelines in triaging walk-in patients.

- a. The following services shall be available to the public on a "walk-in" basis.
 - i. TB medication, if new, or out of medication
 - ii. Tetanus booster for injury
 - iii. Patients presenting for a hospital grade breast pump with a prescription
 - iv. WIC food package changes
- b. The following services shall be screened and referred to the nurse. (The patient record must be pulled for the nurse's review before a decision can be made.)
 - i. FP Method supply: if no pills, or only "a few", depo due
 - ii. STD services should be seen as walk-ins if at all possible, if not patient shall be instructed to return the next clinic day
- c. WIC "follow-ups" should be seen if at all possible, if not WIC follow-ups will be issued the maximum amount of benefits and scheduled accordingly.

4. Special requirements for WIC Applicants/Participants:

a. *Federal Regulation 246.7 (b)(4)(4)*: The Lake Cumberland District Health Department will schedule appointments for employed individuals seeking to apply or reapply for participation in the WIC Program for themselves or on behalf of others. This includes appointments for employed applicants/participants for WIC Nutrition Education and benefit issuance. This shall be accomplished when employed individuals are identified during the registration process. A poster will be displayed at each registration and checkout station informing clients to inform staff if they are employed individuals. After it is determined that the applicant is employed, they will be offered the option of scheduling an advance appointment or using the Same Day Scheduling process in order to best meet the client's needs.

b. *Federal Regulation 246.7 (b)(4)(5)*: When a pregnant woman/WIC client presents at the health department requesting WIC services the client will be seen as per the "Same

Day Scheduling Policy”. If the client chooses not to be seen that day that patient will be instructed as to the “Same Day Scheduling Policy” and will be given a calendar with the dates up to 10 days out highlighted. A tracking appointment will be scheduled the PSRS for the 10th day from the date of initial contact. Each day, the printout of tracking appointments will be worked and those clients that have not returned for WIC will be contacted either by phone or mail.

c. *Federal Regulation 246.7 (2)*: The Lake Cumberland District Health Department will comply with processing standards by continuing use of the Same Day Scheduling Policy. With this process, clients are generally served on the date of initial contact and this contact information is recorded at registration as appropriate. In the event a client is unable to be served on the date of initial contact, or chooses not be seen on the date of initial contact, a tracking appointment will be scheduled in the PSRS for the 10th day from the date of initial contact. Each day, the printout of tracking appointments will be worked and those clients that have not returned for WIC will be contacted either by phone or mail.

Date adopted: 9/1/08

Date reviewed: 3/3/09

Date Reviewed: 3/2/10

Date Reviewed: 3/2/11

Date Revised: 5/8/2012

Date Reviewed: 3/5/13

Date revised: 3/6/2014

Date revisions adopted by board: 3/25/2014

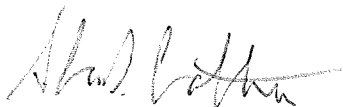
Date Revised & adopted by Executive Director: 4/25/2016

Date ratified by board: 6/21/2016

Policy revised: 1/17/2017

Date Revisions Ratified by Board: 3/7/2017

Mr. Shawn Crabtree, Secretary

A handwritten signature in black ink, appearing to read "Shawn Crabtree", written above a horizontal line.