

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
BOARD OF HEALTH DIRECTORS
December 5, 2023**

The Lake Cumberland District Board of Health met on Tuesday, December 5, 2023 at Russell County Health Department in Russell Springs.

Members Present	Members Absent
Jacob Burton, OD Gina Goode Judge Ricky Craig (Proxy) Judge Luke King Judge John Frank (Proxy) Pam Bills, APRN Judge Jimmie Greene Tank Lawson, ARNP Stephen McKinley, OD Tonya Shea, DO Judge Marshall Todd Robert Drake, MD Rodney Dick Judge Randy Marcum Richard Miles, MD Susanne Lee, OD Bruce Jasper, DVM Judge Scott Gehring Joe Silvers, RPh	Judge Larry Russell Bryant Patty Guinn, RPh Kristen Branham Joseph Brown, MD Judge Randy Dial Jake Staton Marlene Richardson, DMD Matt Jackson, RPh Kay King, RN Gayle Phillips, DNP, APRN Judge Barry Smith

An invocation was given by Judge Greene.

After confirming a quorum was present, the meeting was called to order by Vice Chair Judge Jimmie "Bevo" Greene.

The Chair, Dr. Gayle Phillips, was absent from the meeting.

Topic	Discussion	Follow-up
Legal Authority		
Approval of Minutes	Dr. Richard Miles motioned to approve the prior minutes. Dr. Robert Drake seconded the motion. The board voted unanimously to approve the prior minutes. Motion carried.	None
Old Business	Judge Jimmie Greene asked if there was anything for which the administration had failed to adequately follow-up on since the last meeting. Nothing was noted.	

New Business		
Amendment of Bylaws	<p>Ms. Tomlinson sent board members a copy of the proposed amended by-laws to review prior to the meeting. The proposed amendment is to expand upon the duties of the Chair of the Board due to the upcoming changes in the payroll software system that will be adopted in 2024. The proposed change will allow The Chair to designate someone internally (Human Resources Manager) to approve the agency director's timesheet and travel if requested by The Chair, and to evaluate the annual performance of the agency director. Director Tomlinson states that this will streamline the process of approving the director's timesheets and will create a "double check" method between The Chair and the Human Resources Manager.</p> <p>Dr. Richard Miles made a motion to accept the amendment as presented. Terry "Tank" Lawson seconded the motion. Motion carried.</p>	
Election of Officers	<p>Current Members: Chair, Dr. Gayle Phillips, Taylor; V. Chair, Judge Jimmie Bevo Greene, McCreary; Executive Committee: Dr. Marlene Richardson, Taylor; Dr. Richard Miles, Russell; Gina Goode, Casey; Dr. Robert Drake, Pulaski.</p> <p>Proposed Officers: Chair, Dr. Gayle Phillips, Taylor; V. Chair, Judge Jimmie Bevo Greene; Executive Committee: Dr. Marlene Richardson, Taylor; Dr. Richard Miles, Russell; Gina Goode, Casey; Dr. Robert Drake, Pulaski.</p> <p>All proposed officers have agreed that they will serve.</p> <p>Joe Silvers made a motion to approve the slate of nominees for committee as presented. Dr. Robert Drake seconded the motion. The board voted unanimously to approve the motion. Motion carried.</p>	

Resource Stewardship		
Audit Report	<p>Brad Hayes, auditor with RFH, presented the annual audit report. No adverse findings. No questioned costs. No prior audit findings. No proposed adjustments.</p> <p>Joe silvers Made a motion to accept the audit as presented. Dr. Richard Miles seconded the motion. The board voted unanimously to approve motion. Motion carried.</p>	
<p>Financial Updates/Directors Comments</p> <p>Financial Position 10/31/23</p>	<p>Ron Cimala presented the October 31, 2023 Financial Position.</p> <p>The LCDHD balance sheet for the period shows \$15,395,626.46 in assets with \$165,368.78 of that owed in current liabilities. The total of LCDHD's assets is equal to 10 months of this year's average expenses. LCDHD had \$4,667,683.17 in Year-To-Date revenues and \$5,576,302.03 in Year-To-Date expenditures resulting in a \$(908,618.86) Year-To-Date deficit.</p> <p>Our annual revenues are less than budgeted mainly due to not receiving any local tax revenue until middle of the year. Also, we haven't received our first half of the retirement subsidy yet.</p> <p>Finally, this note, DPH is eleven quarters behind on billing us for their Medicaid Match payments.</p> <p>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 eleven quarters, we estimate approximately \$350,000 is now due back to the state out of the Medicaid Revenue we've collected for services.</p>	None.

	At this point in the fiscal year, it is still very difficult to project a reliable fiscal year end 2024 position. As a result, we plan on ending the year as budgeted at a \$1,235,682 surplus.	
Continuous Improvement		
USDA DLT Grant award/approval	Director Tomlinson reports that Lake Cumberland District Health Department has been awarded the USDA Distance Learning and Telemedicine Grant, totaling \$531,174. LCDHD will be required to provide a match amount of \$69,689. This technology will provide LCDHD with a telehealth option to improve upon interpreter availability in every county. Attorneys have reviewed and approved the contract for the grant. Judge Randy Marcum made a motion to approve and accept Director Tomlinson signing the contract for the grant. Dr. Robert Drake seconded the motion. The board voted unanimously to approve the motion. Motion carried.	
2023 Employee Satisfaction Surveys	Director Tomlinson reported that the 2023 Employee Satisfaction Surveys were completed and the results were overwhelmingly positive. According to the survey, over 95% of respondents “agreed or strongly agreed that the agency has taken a supportive role in their professional growth and development.” 99% of people who responded to the surveys said they were satisfied working for the agency. 100% of respondents said they were satisfied that the health department and its employees are making the communities better places to live.	
2023 Annual Community Impact Report	Director Tomlinson presented the 2023 Annual Community Impact Report that has a new format this year. The new format presents program information in a more quantifiable format and shows “how many” classes, partnerships, etc. were completed on colorful pages that will grab the reader’s attention. The	

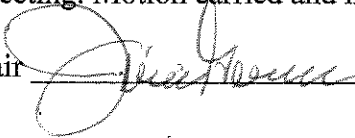
Dr. Fallahzadeh PH Hero Award	<p>Community Impact Report is taking place of the Annual Report.</p> <p>Director Tomlinson reminded the board that LCDHD will begin taking nominations for the Public Health Hero Award starting in February. Candidates for the award can be anyone in the community that is making a positive impact in public health. LCDHD employees cannot be considered for the award.</p>	
Oversight		
<p>Infectious Disease Update</p> <p>Epi Team</p>	<p>Janae Tucker reports that COVID 19 numbers are still up, there were 1,658 reported cases in November. It's likely that there are actually three or four times this number due to home tests not being reported. Hospitalizations are also going up. There are 345 COVID 19 related hospitalization across the state, 9 of those are on a vent. Flu is just getting started, there were 31 cases that were reported. There were COVID 19 outbreaks in 8 long term care facilities. LCDHD isn't seeing RSV at this time.</p> <p>Director Tomlinson adds that Janae Tucker is leading LCDHD's communicable disease epi team. The team is fully staffed now with two nurses, two CHW's, and an epidemiologist working full time. The hope is that reportable disease investigations will be more centralized to catch outbreaks quicker and find connections in the district.</p>	
Human Resources Report	<p>Due to Human Resources Manager Carol Huckelby being absent, Director Tomlinson gave the Human Resources Report. BARS program meetings are being completed daily with project teams; project implementation may be delayed until June 2024.</p> <p>The Workforce Development Committee hasn't met since August but will be meeting in January.</p>	

	Since 8/22, LCDHD has hired 9 people; 6 full time and 2 contract workers. There have been 6 off duties.	
Policy Development		
New Policies	The board was provided with a selection of new revised policies to review last week. The board had no further questions or comments about the policies as presented. Dr. Susanne Lee made a motion to approve all policies as presented. Dr. Tonya Shea seconded the motion. Motion carried unanimously.	

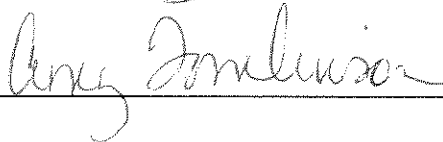
Chair set the next meeting date for March 5th, 2024 as an in-person meeting at Russell Springs at 7pm EST/6pm CST. .

A motion was made by to adjourn by Dr. Robert Drake and seconded by Judge Jimmie Greene. The Board voted unanimously to close the meeting. Motion carried and meeting was adjourned.

Honorable Jimmie "Bevo" Greene, Vice-Chair



Ms. Amy Tomlinson, Secretary



**District Board of Directors Meeting
Tuesday, December 5, 2023; 7:00 ET/6:00 CT
Russell County Health Department
211 Fruit of the Loom Drive, Jamestown, KY**

AGENDA

- Welcome/Invocation/Dinner.....Chair Phillips**
- a. Quorum/Approval of Minutes.....Chair Phillips**
 i. Approve September Minutes
- b. Old Business.....Chair Phillips**
 i. Was there anything the administration failed to adequately follow-up on from the last meeting?
- c. New Business.....Chair Phillips**
 i. Amendment of Bylaws.....Amy Tomlinson
 ii. Election of Officers.....Chair Phillips
 iii. Current Members: Chair, Dr. Gayle Phillips, Taylor; V. Chair, Judge Jimmie Bevo Greene, McCreary; At Large 1, Dr. Marlene Richardson, Taylor; At Large 2, Dr. Richard Miles, Russell; and, At Large 3, Dr. Robert Drake, Pulaski; At Large 4, Gina Goode, Casey

 iv. Proposed Officers: Chair, Dr. Gayle Phillips, Taylor; V. Chair, Judge Jimmie Bevo Greene, McCreary; At Large 1, Dr. Marlene Richardson, Taylor; At Large 2, Dr. Richard Miles, Russell; and, At Large 3, Dr. Robert Drake, Pulaski; At Large 4, Gina Goode, Casey
- d. Audit Report.....Brad Hayes, RFH, PLLC**
- e. Financial Updates.....Ron Cimala**
- f. Director's Comments.....Amy Tomlinson**
 i. USDA DLT Grant award/approval
 ii. 2023 Employee Satisfaction Surveys
 iii. 2023 Annual Community Impact Report
 iv. Dr Fallahzadeh PH Hero Award
- g. Infectious Disease Update.....Janae Tucker**
- h. Human Resources Report.....Carol Huckelby**
- i. New/Revised Policies.....Janae Tucker**
- Next Meeting/Closing Comments.....Chair Phillips**

Next Meeting Date: March 5, 2024 at 7 PM ET/6 PM CT at Russell County Health Department

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
BOARD OF HEALTH DIRECTORS
September 5, 2023**

The Lake Cumberland District Board of Health met on Tuesday, September 5, 2023 at Russell County Health Department in Russell Springs.

Members Present	Members Absent
Matt Jackson, RPh Gina Goode Kay King, RN Judge Ricky Craig Judge Luke King (Proxy) Judge John Frank (Proxy) Judge Jimmie Greene Stephen McKinley, OD Tonya Shea, DO Judge Marshall Todd Robert Drake, MD Rodney Dick Judge Randy Marcum (Proxy) Richard Miles, MD Susanne Lee, OD Gayle Phillips, DNP, APRN Judge Barry Smith (Proxy) Bruce Jasper, DVM Judge Scott Gehring	Judge Larry Russell Bryant Patty Guinn, RPh Kristen Branham Joseph Brown, MD Jacob Burton, OD Judge Randy Dial Jake Staton Pam Bills, APRN Tank Lawson, ARNP Marlene Richardson, DMD Joe Silvers, RPh

An invocation was given by Dr. Richard Miles.

After confirming a quorum was present, the meeting was called to order by Chair Gayle Phillips. Director Tomlinson was absent from this meeting, due to illness.

Topic	Discussion	Follow-up
Legal Authority		
Approval of Minutes	Dr. Robert Drake motioned to approve the prior minutes. Dr. Richard Miles seconded the motion. The board voted unanimously to approve the prior minutes. Motion carried.	None
New Member	Chair Gayle Phillips welcomed a new member to the board, Dr. Tonya Shea, DO from Pulaski County.	
Old Business	Chair 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.	

Resource Stewardship		
<p>Financial Updates/Directors Comments</p> <p>Budget FY 2023-2024 Amendments</p> <p>Financial Position 6/30/23</p>	<p>Ron Cimala presented three amendments to the 2023-2024 Amended Budget and presented the June 30, 2023 Financial Position.</p> <p>After the June board meeting, the state made three changes to LCDHD's finalized budget. The original amended budget the board approved in July had a surplus of \$1,241,738 and the amended budget presented now has a surplus of \$1,235,680 meaning that there would be a \$6,058 decrease in surplus. Mr. Cimala explained that this decrease in surplus would be overall immaterial in LCDHD's budget. The changes to the amended budget were as follows:</p> <ul style="list-style-type: none"> • The Radon Program required a 50% match from local health departments. • A switch to a different expense category for medical supply, there was no financial impact. • A requirement to budget for Medicaid varnishes from 50 to 150. <p>Judge Ricky Craig made a motion to approve the presented amendment to the amended budget. Judge Jimmie Greene seconded the motion.</p> <p>The board voted unanimously to approve the amendments to the budget as presented. Motion carried.</p> <p>The LCDHD balance sheet for the period shows \$16,306,025.97 in assets with \$167,149.43 of that owed in current liabilities. The total of LCDHD's assets is equal to 9 months of this year's average expenses. LCDHD had \$19,118,421.87 in Year-To-Date revenues and \$16,873,598.88 in Year-To-Date expenditures resulting in a \$2,244,822.99 Year-To-Date surplus.</p>	<p>None.</p>

	<p>For the most part we did really well in pulling down our funds for the year. The main reason we have the revenue showing that we came well under budget is the same reason the expenses came well under budget. The state wanted us to budget for our covid funds even though we knew there was a great chance we wouldn't pull all of them down.</p> <p>Finally, this note, DPH is eleven quarters behind on billing us for their Medicaid Match payments.</p> <p>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 eleven quarters, we estimate approximately \$300,000 is now due back to the state out of Medicaid Revenue we've collected for services.</p>	
Grants Report	<p>Ron Cimala reports that there are no new grants to report at this time. Grants are being pursued as soon as they become available. LCDHD will soon be implementing an internal tracking system to better monitor grant status.</p>	
Holidays/Staffing	<p>Chair Gayle Phillips discussed the holidays and staffing issue that Executive Director Amy Tomlinson had detailed to her and the solution that the Director was considering and hoping for the board's approval. Due to the dates the holidays will fall in December (Christmas and New Years), staff will be off on the 25th-26th and the 29th. The Director would like to give staff an extra two paid days off, December 27th and 28th, meaning that the clinics will be closed for a full week. The Director anticipates that these days will be difficult to staff and Laura Woodrum, Director of Nursing, adds that the patient show rate is anticipated to be low on these days. Director Tomlinson can choose to close the clinics these days but Chair Gayle Phillips says that</p>	

	<p>Director Tomlinson would like to have the board's approval.</p> <p>Dr. Stephen McKinley makes a motion to give Director Tomlinson the board's approval of her plan for staff to receive the two days off. Dr. Richard Miles seconded the motion.</p> <p>The board voted unanimously to approve the motion. Motion carried.</p>	
Continuous Improvement		
Suggestions	The board was reminded by Chair Gayle Phillips that they can make suggestions via suggestion box, text, or email to be followed up on by the administration. None were presented during the meeting.	
Reaccreditation Status	Janae Tucker reports that LCDHD was reaccredited at every measure with no compliance plan. Reaccreditation status is good for five years and the agency will still need to complete and submit an annual report to PHAB for the next four years.	
Webpage Redesign Progress	Ron Cimala reports that the new LCDHD website is anticipated to go live on 9/11/23.	
Partner Engagement		
Back to School Immunization Events	<p>Laura Woodrum reports that LCDHD had their second year of Back-to-School immunization events in all ten counties. Over 200 children were vaccinated and around 1,000 people came through the clinics. The local farmers markets were set up at some clinics to encourage families to redeem their WIC vouchers.</p> <p>Dr. Richard Miles asks if LCDHD could look into a partnership where LCDHD clinics could be a vaccine storage facility that primary care doctors and providers could retrieve their vaccines from, improving vaccination rates by completing vaccinations without requiring another trip that the patient may not follow up on.</p> <p>Laura Woodrum, Director of Nursing says that Vaccines for Children (VFC) may not allow it</p>	

	and there are barriers that may block being able to do this.	
SB150 Impact on School Based Programs	Tracy Aaron, Health Education Director, reports that at the moment, Senate Bill 150 is not impacting the Health Policy and Promotion (HPP) programs LCDHD offer to the school systems in the district. HPP does offer teen pregnancy prevention programs but none of these programs cover gender identity in any form. SB 150 does require that parents be able to review the curriculum two weeks in advance which HPP has always done. The parents must also opt-in or opt-out their student which HPP has always done. At this time, SB 150 does not affect how HPP conducts school programs.	
Oversight		
COVID-19 Update	Janae Tucker, Epi Team Nurse Manager, reports that surveillance indicator suggest that all respiratory illnesses' seasons are starting early. LCDHD has been getting reports of flu throughout the summer and is starting to pick up across the district. Covid numbers that LCDHD has is not correct due to home testing and failure to report. However, Covid hospitalizations, ER visits, and outbreaks in long term care facilities are on the rise with people presenting with respiratory illnesses. The agency is helping as it can with providing PPE and vaccinations.	
Human Resources Report	Carol Huckelby, Human Resources Manager, reports that since the last board meeting, the agency has hired 18 new employees; 4 personal service contract and 11 full time merit employees. There were 5 off duties and 3 vacancies that will need to be filled in addition to the off duties. So far, LCDHD has done well with hiring new employees since the new compensation plan was implemented last year.	
Nominations for Officers	The current officers for the board are as follows: Gayle Phillips – Chair Judge Greene – Vice Chair	

	<p>At Large Members: Dr. Marlene Richardson, Dr. Richard Miles, Gina Goode, and Dr. Robert Drake</p> <p>Chair Gayle Phillips asked the board if there were any nominations for officers, there were none. Current officers who were present were asked if they would serve next year, all agreed to serve if there were no other volunteers or nominations. No further nominations were given.</p> <p>The board will vote on the officers at the December meeting.</p>	
Policy Development		
Strategic Plan Development, Board survey results	<p>Laura Woodrum reports that LCDHD is working with a group from UK Public Health group to revamp their strategic plan. The group conducted focus groups in all clinics to gain feedback from staff. The group also looked at patient satisfaction surveys and conducted a survey with the District Board of Health that had 18 respondents. All results were very positive. In around a month, LCDHD should have a new strategic plan.</p>	
New Policies	There were no new policies to discuss.	

Chair set the next meeting date for December 5th, 2023 as an in-person meeting at Russell Springs at 7pm EST/6pm CST. .

A motion was made by to adjourn by Dr. Robert Drake and seconded by Dr. Stephen Mckinley . The Board voted unanimously to close the meeting. Motion carried and meeting was adjourned.

Gayle Phillips DNP, APRN, Chair _____

Ms. Amy Tomlinson, Secretary _____

By-Laws

Lake Cumberland District Board of Health

Article I

Name and Origin

- Section 1. Name.** The name of this organization shall be the Lake Cumberland District Board of Health.
- Section 2. Origin.** The Lake Cumberland District Board of Health became a legal entity when the Secretary for the Cabinet for Human Resources signed a declaration creating the Lake Cumberland District Health Department effective July 1, 1971.

Article II

Purpose

- Section 1. Govern District Department.** It shall be the purpose of the District Board of Health to serve as the governing body of the Lake Cumberland District Health Department in accord with provisions of the Kentucky Revised Statutes (KRS 212), Administrative Regulations (KAR 902, Chapter 8), and policies of the State Department of Health.
- Section 2. Adopt Regulations Affecting the General Public.** It shall be the further purpose of the District Board to adopt such regulations not in conflict with the Kentucky Revised Statutes, or with the regulations and policies of the Cabinet for Human Resources as are deemed necessary to carry out the statutory responsibilities of the Lake Cumberland District Board of Health.

Article III

Membership

- Section 1. Composed of County Representatives.** The Lake Cumberland District Board of Health Shall be composed of the ex officio members and the members appointed by the Secretary of the Cabinet for Health and Family Services as provided by KRS 212.020 & 212.855.

Section 2. Additions. When additional counties unite their health departments with the district department or when a county withdraws from participation in the district health department, membership on the district board shall be adjusted to comply with the statutory requirements regarding district board membership (KRS 212.855).

Article IV Officers

Section 1. Number. The officers of the Board shall be: Chair, Vice-chair, and Secretary.

Section 2. Election. The Chair and Vice-chair shall be elected annually for a one year term at the last regular meeting in each calendar year. The Health Officer, by statutory requirement (902 KAR 8:150, Section 4[5]), serves as Secretary to the Board. In the absence of a Health Officer, the Board shall elect a secretary from among its members. Should the Chair or Vice Chair be unable to complete his/her term, his/her office shall be filled by special election at the next regular meeting of the Board.

Section 3. Removal of Officers. Any officer may be removed by a majority of the Board whenever in its judgment the best interests of the people of the Lake Cumberland District will be served thereby.

Section 4. Vacancies. A vacancy in any office because of death, resignation, removal or otherwise may be filled by the Board for the unexpired portion of the term.

Sectopm 5. Duties of Officers.

Chair

The Chair shall preside at all meetings of the Board, sign the records thereof, and shall sign official papers executed on behalf of the Board and perform generally all duties performed by chair of like or similar boards and such further duties as may be required of him/her by the Board.

PROPOSED CHANGE 12/5/2023

The Chair shall preside at all meetings of the Board, sign the records thereof, and shall sign official papers executed on behalf of

the Board and perform generally all duties performed by chair of like or similar boards and such further duties as may be required of him/her by the Board. The Chair may be designated to evaluate the performance of the agency director. The Chair (or their designee) will approve travel and timesheets of the agency director. The Human Resource Manager may approve travel and timesheets of the agency director if requested by the Chair.

Vice-chair

The Vice-chair shall perform all the duties of the Chair in the event of absence or disability of the Chair. In the case both the Chair and Vice-chair are absent or unable to perform their duties, the Board may appoint a Chair Pro Tem.

Secretary

The Secretary shall provide for the preparation of minutes of the proceedings of the Board and shall sign official papers executed on behalf of the Board. He/She shall make periodic reports to the Board on District Department activities and in general perform such other duties as may be required of him/her by the Board.

Article V Meetings

- Section 1. Rules of Order.** All business meetings of this organization will be conducted in accordance with Roberts Rules of Order and the provisions of the Open Meetings Statutes and Regulations (902 KAR 8:150 Section 56; KRS 61.805 to 61.850).
- Section 2. Frequency.** The Board shall hold regular meetings quarterly as required by KRS 212.230. Special meetings may be called by the Chair or by the request of a majority of the members of the Board.
- Section 3. Time and Location.** Meetings will be held in a central location or locations agreeable to the members and at such time that participation by members from all parts of the district will be practical. The calling of special meetings shall be governed by the provisions of the Kentucky Open Meetings Statutes.

Article VI

Quorum

- Section 1. Majority Vote.** A simple majority of the Board membership shall constitute a quorum for the transaction of business. The affirmative vote of the majority of the members voting at a meeting at which a quorum is represented shall be the affirmative vote of the Board.

Article VII Regulations

- Section 1. Advance Notice.** No proposed regulation affecting the general public may be voted upon at a meeting of the Board unless all members have been notified of the proposal seven (7) days prior to the meeting.
- Section 2. Publication.** A newly adopted regulation affecting the general public must be published in the newspaper with the largest circulation in each county at least thirty (30) days prior to its effective date.

Article VIII Executive Committee

- Section 1. Composition and Duties.** The Chair of the District Board shall also serve as the Chair of the Executive Committee. Membership of the committee is to be composed of the officers of the District Board, the immediate past Chair of the District Board (or an additional at-large member elected by the Board should the immediate past Chair no longer serve on the Board), and three at-large members as elected annually by the District Board. The agency director shall serve as the Secretary to the Executive Committee. Should any member be unable to complete his/her term, his/her vacant position shall be filled by special election at the next regular meeting of the Board.
- Section 2. Function.** The Executive Committee, when the Board is not in session, shall have and may exercise all of the functions delegated to it by the Board with the exception of election of officers, changing the by-laws, or enacting regulations. Meetings of the

Executive Committee shall be governed by the Kentucky Open Meetings Statutes. Each action of the Executive Committee shall be reported to the Board at its next regular meeting and separately considered for ratification. Actions of the Executive Committee not ratified at the following regular meeting of the Board are void.

Section 3. Quorum. A majority of the members of the Executive Committee shall constitute a quorum for the transaction of business.

Article IX Other Committees

Section 1. Additional Committees. The Chair shall appoint such additional committees from time to time as either he/she or the Board sees the need for them.

Article X Grievance

Section 1. Relating to the General Public. As provided in KRS 212.230, the Board shall hear and decide appeals from rulings, decisions and actions of the health department or health officer, where the aggrieved party makes written request therefore to the Board within thirty (30) days after the ruling, decision, or action complained of.

Section 2. Relating to Personnel. Health department personnel covered under the Merit System shall follow the established grievance procedure of the Lake Cumberland District. The Merit Council shall be the final authority in all such matters covered in the Merit System Rules and Regulations. The Board may hear and decide appeals of non-merit employees. The Board may obtain advice from legal counsel when determining which appeals it will hear.

Article XI By-laws Amendments

Section 1. Amendments. The By-laws of this organization may be amended by majority vote of the total membership provided that each

member has been supplied a copy of the proposed amendment at least seven (7) days prior to the meeting at which the amendment is to be considered for adoption.

Article XII Board Orientation

Section 1. Orientation. New board members shall review orientation materials provided on the LCDHD website and submit a signed verification of having done so.

Article XIII Enactment

Enacted: 9/30/1971 (see District Board Minutes: https://www.lcdhd.org/wp-content/uploads/2023/02/197109_District_Board_Minutes_.pdf).

Amended: 02/19/1987 (see District Board Minutes: https://www.lcdhd.org/wp-content/uploads/2023/02/198702_District_Board_Minutes_.pdf).

Amended: 12/03/13 (see District Board Minutes: https://www.lcdhd.org/wp-content/uploads/2023/02/201312_District_Board_Minutes.pdf).

Amended: 03/04/15 (see District Board Minutes: https://www.lcdhd.org/wp-content/uploads/2023/02/20150303_District_Board_Minutes.pdf).



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 District Health Department) for the year ended June 30, 2023. 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 13, 2023. 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 District 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 2023. We noted no transactions entered into by the District 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. The most sensitive estimate affecting the District Health Department's financial statement disclosures is:

The disclosure of the net pension and OPEB liabilities in Note 7 to the financial statements is based on actuarial information provided by the Kentucky Public Pensions Authority (KPPA) and audited by another auditor. We evaluated the KPPA audited reports in determining that the District Health Department's proportionate share of the net pension and OPEB liabilities appear 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 auditor's 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 9, 2023.

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 District 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 Auditor

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 District 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 accompany the financial statements but are 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, 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 District 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 9, 2023

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

**FINANCIAL STATEMENTS
June 30, 2023**

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements *Opinions*

We have audited the accompanying financial statements of the Lake Cumberland District Health Department (the District Health Department), which comprise the statement of assets, liabilities, and fund balance - regulatory basis as of June 30, 2023, and the related statement of revenues, expenditures, and changes in fund balance - regulatory basis - budget to actual for the year then ended, and the related notes to the financial statements.

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, 2023, and the revenues it received and expenditures it paid, and budgetary results for the year then ended, 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.

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 section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District Health Department, as of June 30, 2023, or changes in financial position for the year then ended.

Basis for Opinions

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

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

As described in Note 1, the financial statements are prepared by the District 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 meet the requirements of the Commonwealth of Kentucky. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Health Department's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District Health Department's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Health Department's basic financial statements. The accompanying supplementary schedules of revenues and direct and indirect costs by reporting area and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The supplementary 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 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 9, 2023, on our consideration of the District 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 District Health Department's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Health Department's internal control over financial reporting and compliance.

RFH

RFH, PLLC
Lexington, Kentucky
October 9, 2023

LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE
REGULATORY BASIS
June 30, 2023

ASSETS

Current assets	
Checking	\$ 12,187,766
Petty cash	<u>2,100</u>
 Total current assets	 12,189,866
 Investments	
Certificates of deposit	<u>4,116,160</u>
 Total assets	 <u>\$ 16,306,026</u>

LIABILITIES AND FUND BALANCE

Current liabilities	
Payroll withholdings and other payables	<u>\$ 167,150</u>
 Fund Balance	
Unrestricted	8,316,755
Restricted - MCH	3,052
Restricted - Medicaid match	466,169
Restricted - Local Community Health	150
Restricted - Capital	125,000
Restricted - Employer retirement	4,839,453
Restricted - State	648,171
Restricted - Federal	198,272
Restricted - Fees	<u>1,541,854</u>
 Total fund balance	 <u>16,138,876</u>
 Total liabilities and fund balance	 <u>\$ 16,306,026</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
June 30, 2023

	Budget	Actual	Over (under) Budget
REVENUES			
State	\$ 6,264,049	\$ 6,153,404	\$ (110,645)
Federal, pass-through and direct	5,642,262	4,900,429	(741,833)
Local	3,558,507	3,558,509	2
Service fees and other	4,571,590	4,396,143	(175,447)
Interest	42,600	109,938	67,338
Prior year funds used	<u>298,382</u>	<u>-</u>	<u>(298,382)</u>
Total revenues	<u>20,377,390</u>	<u>19,118,423</u>	<u>(1,258,967)</u>
EXPENDITURES			
Salaries and leave	6,161,744	6,740,588	578,844
Part-time	240,334	192,646	(47,688)
Fringe benefits	6,632,726	6,524,640	(108,086)
Contracts	33,350	61,679	28,329
Travel	375,086	336,180	(38,906)
Space occupancy	731,631	629,786	(101,845)
Office and administrative expense	463,720	548,985	85,265
Medical supplies	367,802	468,777	100,975
Automotive	14,824	19,058	4,234
Other operating expenses	2,540,632	1,330,535	(1,210,097)
Capital	<u>-</u>	<u>20,726</u>	<u>20,726</u>
Total expenditures	<u>17,561,849</u>	<u>16,873,600</u>	<u>(688,249)</u>
EXCESS OF REVENUES OVER (EXPENDITURES)	2,815,541	2,244,823	(570,718)
Adjustments to fund balance			
Prior year funds used	<u>(298,382)</u>	<u>-</u>	<u>298,382</u>
Net change in fund balance	2,517,159	2,244,823	(272,336)
FUND BALANCE - beginning of year	<u>13,894,053</u>	<u>13,894,053</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 16,411,212</u>	<u>\$ 16,138,876</u>	<u>\$ (272,336)</u>

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

LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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. In July 1982, the District Health Department expanded from five counties to its current 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. Capital assets and the related depreciation expense is not reported; prepaid expenses and unearned revenues are also not recorded. "Prior year funds used" represents previously accumulated excess revenue over expenditures.

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 9, 2023, no formal reports have been issued as a result of audits performed or in progress for the year ended June 30, 2023.

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 operating 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, 2023

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 9, 2023, 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, 2023, 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, 2023, 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	\$ 16,431,524
FDIC insurance	(553,683)
Collateral held by pledging bank	<u>(17,235,883)</u>
Under (over) collateralized	<u>\$ (1,358,042)</u>

LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

3. FUND BALANCE

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

	State	Federal	Fees	Totals
428 – Unrestricted PHT Funds	\$ 37,785	\$ -	\$ -	\$ 37,785
500 – Food Services	-	-	92,996	92,996
520 – Public Facilities	-	-	236,968	236,968
590 – Food License Project	-	-	123,584	123,584
712 – Dental Services	909	-	26,796	27,705
725 – KWSCP Pink County Outreach	-	3,583	-	3,583
726 – ZIKA Preparedness	-	957	-	957
727 – Harm Reduc/Needle Exchange	24,190	-	547	24,737
731 – Opioid Crisis Response	-	564	-	564
758 – Humana Vitality	-	-	769,370	769,370
809 – Diabetes	15,689	-	-	15,689
827 – Teen Pregnancy Prevention	-	82,356	-	82,356
829 – Heart4Change	-	16,299	-	16,299
832 – KIPRC ROPA	-	1,526	-	1,526
833 – Breastfeeding Training	-	7,421	-	7,421
838 – Foundation for Healthy KY	-	-	5,000	5,000
839 – Marshall Grant Diabetes	-	-	28,736	28,736
842 – HIV Counseling & Testing	8,071	-	-	8,071
846 – Rural Health Opioid Grant	-	52,886	-	52,886
853 – HANDS	561,527	32,680	257,857	852,064
	<u>561,527</u>	<u>32,680</u>	<u>257,857</u>	<u>852,064</u>
Total	\$ 648,171	\$ 198,272	\$ 1,541,854	\$ 2,388,297

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 \$1 a year for 20 years from March 1, 2022 to February 28, 2042. 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 \$836,442 at June 30, 2023.

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, 2023

7. KENTUCKY EMPLOYEES' RETIREMENT SYSTEM PLAN

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

Plan Description – KERS is a cost-sharing multiple-employer defined benefit pension plan and was established by Kentucky Revised Statute (KRS) 61.515 for the purpose of providing retirement benefits to all regular full-time members employed in positions of any state department, board, or agency directed by Executive Order to participate in KERS. The plan provides plan members with benefits through a pension trust and 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 or plan members under certain circumstances. Cost-of-living adjustments (COLA) are provided at the discretion of state legislature.

Contributions – For the year ended June 30, 2023, grandfathered plan members were required to contribute 5% 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.

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% 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.

Pursuant to Kentucky Revised Statute (KRS) 61.5991, the method of calculating the employer contribution changed from a percentage of pay to a two-part calculation effective July 1, 2021:

The normal cost contributions are based on each employers' reported payroll multiplied by the normal cost percentage. House Bill 192, passed during the 2021 regular session of the legislature, set the KERS non-hazardous employer contribution rate for the year ended June 30, 2023 at 9.97% (7.82% to the pension fund and 2.15% to the insurance fund).

The unfunded liability cost is an actuarially accrued liability contribution based upon the actuarial valuation for fiscal year 2021 and is prorated according to each employer's percentage of the plan's total actuarial accrued liability that is attributable to each employer's current and former employees. The Health Department's share of the actuarially accrued liability contribution is 0.3913%, with 90% allocated to the pension fund and 10% allocated to the insurance fund.

The Health Department contributed \$4,683,032, \$680,744 as the normal cost contribution and \$4,002,288 as the actuarially accrued liability contribution, for the year ended June 30, 2023, which is 100% of the required contribution. The contribution was allocated \$4,136,003 to the KERS pension fund and \$547,029 to the KERS insurance fund.

LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

7. KENTUCKY EMPLOYEES' RETIREMENT SYSTEM PLAN

Pension Liabilities – At June 30, 2023, the District Health Department estimates that its total unfunded net pension liability would be approximately \$52,323,480 based upon its proportionate share of the total net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 and rolled forward using generally accepted valuation techniques. The Health Department's proportion of the net pension liability was primarily based upon their allocation of the normal cost portion of the required contributions, as allocated by actual salaries for the fiscal year ending June 30, 2021. At June 30, 2022, the District Health Department's proportion was 0.3944 percent, which was an increase of 0.0008 percent from its proportion measured as of June 30, 2021.

OPEB Liabilities – At June 30, 2023, the District Health Department estimates that its total unfunded net OPEB liability would be approximately \$9,191,208 based upon its proportionate share of the total OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021 and rolled forward using generally accepted valuation techniques. The Health Department's proportion of the net OPEB liability was primarily based upon their allocation of the normal cost portion of the required contributions, as allocated by actual salaries for the fiscal year ending June 30, 2021. At June 30, 2022, the District Health Department's proportion was 0.4155 percent, which was an increase of 0.0189 percent from its proportion measured as of June 30, 2021.

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 \$2,740,018. 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 \$3,558,509 in public health taxes were transferred from the taxing districts to the District Health Department for the year ended June 30, 2023. An additional \$396,705 was transferred from the taxing districts for reimbursements for various expenditures and mini grants. The county public health tax transfers were as follows:

Adair County Public Health Taxing District	\$ 243,231
Casey County Public Health Taxing District	211,529
Clinton County Public Health Taxing District	151,835
Cumberland County Public Health Taxing District	122,113
Green County Public Health Taxing District	148,234
McCreary County Public Health Taxing District	166,314
Pulaski County Public Health Taxing District	1,387,144
Russell County Public Health Taxing District	369,625
Taylor County Public Health Taxing District	476,598
Wayne County Public Health Taxing District	<u>281,886</u>
Total local contributions	<u>\$ 3,558,509</u>

SUPPLEMENTARY INFORMATION

LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
SUPPLEMENTARY SCHEDULE OF REVENUES BY REPORTING AREA
for the year ended June 30, 2023

		REVENUES					Total Costs	Department Carryover	Program Excess (Deficit)
		State	Federal	Local	Service Fees	Interest			
Food	500	\$ -	\$ -	\$ 73,114	\$ 240,034	\$ -	\$ 313,148	\$ 313,148	\$ -
Public Facilities	520	-	-	-	197,657	-	197,657	87,518	110,139
General Sanitation	540	-	-	170,163	-	-	170,163	170,163	-
Onsite Sewage	560	-	-	307,346	537,106	-	844,452	844,452	-
Food License Project	590	-	-	-	299,415	-	299,415	241,254	58,161
Radon	591	509	234	-	-	-	743	743	-
Total Environmental		509	234	550,623	1,274,212	-	1,825,578	1,657,278	168,300
Preventative Problems	700	-	-	-	-	-	-	-	-
Dental Services	712	783	-	-	318	-	1,101	809	292
Laboratory/Testing/Radiology	718	-	-	-	-	-	-	-	-
Covid Vac Com Outreach & Equity	725	-	682	-	-	-	682	654	28
Needle Exchange Program	727	18,580	15,460	-	49,575	-	83,615	79,866	3,749
Fentanyl Test Strips	729	-	10,046	1,204	-	-	11,250	11,250	-
SSP Expansion Project	734	-	50,246	10,046	-	-	60,292	60,292	-
CHAT	736	20,104	30,000	-	-	-	50,104	50,104	-
COVID-19 Immunization Supp.	738	-	109,455	68,481	-	-	177,936	177,936	-
HANDS - ARPA	740	-	39,508	1,178	-	-	40,686	40,686	-
Envirohealth Link	742	-	-	4,499	-	-	4,499	4,499	-
Federal HANDS Special Project	743	-	19,226	24,396	-	-	43,622	43,622	-
CHW Expansion OHE	744	21,667	142,356	-	-	-	164,023	164,023	-
PHEP	753	90,829	43,526	-	-	-	134,355	134,355	-
Personal Responsibility Education	756	73,396	83,100	-	-	-	156,496	156,496	-
Go365 - Humana Vitality	758	9,055	-	-	243,913	-	252,968	252,968	-
ELC Surveillance Activities	759	440	-	-	-	-	440	440	-
HANDS Federal Home Visiting	760	-	-	814	-	-	814	814	-
Diabetes Telehealth	761	20,245	13,180	-	-	-	33,425	33,425	-
JULY 2022 Flood	763	1,144	-	-	-	-	1,144	1,144	-
Tobacco Program Federal Funds	765	7,332	9,430	-	-	-	16,762	16,762	-
MCH Coordinator	766	37,903	227,574	-	-	-	265,477	265,475	2
ELC Enhancing Detection	769	-	289,342	17,822	-	-	307,164	307,164	-
Cares Act	771	154	-	-	-	-	154	154	-
COVID-19 Federal	772	3,038	20,000	-	-	-	23,038	23,038	-
Contact Tracing	773	219	-	-	-	-	219	219	-
Child Fatality Prevention	774	139	-	-	-	-	139	139	-
KY Span	775	25,000	-	-	-	-	25,000	25,000	-
Pediatric/Adolescent	800	22,129	-	-	6,510	-	28,639	28,639	-
Immunization	801	-	-	573,631	146,319	-	719,950	719,950	-
Family Planning	802	406,999	200,000	-	156,809	-	763,808	763,808	-
Maternity Services & Activity	803	339	-	-	108	-	447	447	-
WIC	804	81,876	1,423,055	443,148	37	-	1,948,116	1,948,116	-
MCH Nutrition & Group Activity	805	51,336	19,984	-	936	-	72,256	72,256	-
Tuberculosis	806	-	8,004	294,179	68,758	-	370,941	370,941	-
Sexually Transmitted Disease	807	-	-	21,092	3,935	-	25,027	25,027	-
Communicable Disease	808	-	-	33,589	-	-	33,589	33,589	-
Diabetes	809	360,101	-	-	-	-	360,101	360,101	-
Adult Visits & Follow-up	810	112,037	-	-	24,433	-	136,470	136,470	-
Lead Poisoning Prevention	811	-	-	1,315	571	-	1,886	1,886	-
Breast & Cervical Cancer	813	25,751	26,143	-	5,548	-	57,442	57,442	-
COVID-19 Vaccine	816	-	-	60,999	-	-	60,999	60,999	-
Prep. Coordination & Training	821	-	101,553	55,817	-	-	157,370	157,370	-
Prep. Epidemic & Surveillance	822	-	97,000	31,130	-	-	128,130	128,130	-
WFD School Health	825	6,629	125,360	-	-	-	131,989	131,989	-
Teen Pregnancy Prevention	827	-	80,588	-	-	-	80,588	8,251	72,337
Heart4Change	829	-	11,500	-	-	-	11,500	-	11,500
KIPRC ROPA	832	-	250,768	-	-	-	250,768	249,242	1,526
Breastfeeding Promotion	833	-	92,620	-	-	-	92,620	85,200	7,420
Tobacco	836	159,104	-	-	2,500	-	161,604	161,604	-
Foundation For Health KY-Chip	838	26	-	-	-	-	26	26	-
Marshall Univ Grant Diabetes	839	1,954	-	-	-	-	1,954	1,954	-
Breastfeeding Peer Counselor	840	20,314	74,930	-	-	-	95,244	95,244	-
Diabetes Today Program	841	10,312	15,877	-	-	-	26,189	26,189	-
Ryan White Pharmacy Rebate	844	503,804	-	61,617	-	-	565,421	565,421	-
Ryan White Program	845	-	147,727	18,071	-	-	165,798	165,798	-
Rural Health Opioid Grant	846	311	-	-	-	-	311	311	-
KIPRC Jail Education Grant	847	8,659	163,754	-	-	-	172,413	172,413	-
Healthy Start Day Care	848	62,623	-	-	-	-	62,623	62,623	-
HANDS Prima Gravida Program	853	485,626	530,780	-	2,390,810	-	3,407,216	3,407,216	-
WIC Infrastructure	854	2,223	1,350	-	-	-	3,573	3,573	-
Immunization Projects	859	273	-	-	-	-	273	273	-
EPSDT Verbal Notification	883	178	-	-	-	-	178	178	-
Immunization Grant Project	887	-	-	121	-	-	121	121	-
Monkeypox	888	4,363	-	-	-	-	4,363	4,363	-
Hurricane Ian	889	6,398	-	-	-	-	6,398	6,398	-
Core Public Health	890	-	-	13,552	1,811	-	15,363	15,363	-
Medicaid Match	891	10,539	-	-	-	-	10,539	10,539	-
Minor Restricted	892	2,813	-	2	19	-	2,834	2,834	-
Total Medical		2,676,745	4,474,124	1,736,703	3,102,910	-	11,990,482	11,893,628	96,854
Capital	894	20,726	-	-	-	-	20,726	20,726	-
Allocable Direct	895	3,455,424	426,071	1,271,183	19,021	109,938	5,281,637	3,301,968	1,979,669
Total Administrative		3,476,150	426,071	1,271,183	19,021	109,938	5,302,363	3,322,694	1,979,669
Totals		\$ 6,153,404	\$ 4,900,429	\$ 3,558,509	\$ 4,396,143	\$ 109,938	\$ 19,118,423	\$ 16,873,600	\$ 2,244,823

LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
SUPPLEMENTARY SCHEDULE OF DIRECT COSTS BY REPORTING AREA
for the year ended June 30, 2023

	DIRECT COSTS											Total
	Salaries	Part-Time	Fringes	Contracts	Travel	Occupancy	Administration	Supplies	Auto	Other	Capital	Direct Costs
Food	500	\$ 105,446	\$ -	\$ 43,946	\$ -	\$ 6,107	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 156,999
Public Facilities	520	29,462	-	12,273	-	1,791	-	546	-	932	-	45,004
General Sanitation	540	58,068	-	24,185	-	2,550	-	635	-	135	-	85,573
Onsite Sewage	560	285,387	11	118,933	-	36,709	-	154	-	952	-	442,146
Food License Project	590	-	-	-	-	-	17,459	-	-	223,795	-	241,254
Radon	591	75	-	32	-	-	-	-	-	399	-	506
Total Environmental		<u>478,438</u>	<u>11</u>	<u>199,369</u>	<u>-</u>	<u>47,157</u>	<u>20,294</u>	<u>-</u>	<u>-</u>	<u>226,213</u>	<u>-</u>	<u>971,482</u>
Preventative Problems	700	805,254	15,648	354,152	765	9,888	-	2,400	29,215	-	-	1,217,322
Dental Services	712	-	405	41	-	-	-	-	-	-	-	446
Laboratory/Testing/Radiology	718	45,689	-	20,019	9,814	33	-	16,063	-	-	-	91,618
Covid Vac Com Outreach & Equity	725	314	-	129	-	60	-	-	-	-	-	503
Needle Exchange Program	727	225	-	96	-	-	170	79,266	-	-	-	79,757
Fentanyl Test Strips	729	-	-	-	-	-	-	11,250	-	-	-	11,250
SSP Expansion Project	734	-	-	-	-	3,742	10,257	7,213	238	38,842	-	60,292
CHAT	736	21,885	-	9,959	-	3,667	-	-	-	1,820	-	37,331
COVID-19 Immunization Supp.	738	27,582	-	12,556	-	207	38,856	45,370	-	30,026	-	154,597
HANDS - ARPA	740	4,333	-	1,981	-	920	-	-	-	31,305	-	38,539
Envirohealth Link	742	-	-	-	-	4,499	-	-	-	-	-	4,499
Federal HANDS Special Project	743	18,738	-	8,519	-	1,450	2,839	-	-	2,772	-	34,318
CHW Expansion OHE	744	67,689	54	30,788	-	6,584	233	-	-	4,291	-	109,639
PHEP	753	61,824	-	28,120	-	2,699	200	-	-	2,433	-	95,276
Personal Responsibility Education	756	69,469	-	31,583	-	3,251	2,671	-	-	7,038	-	114,012
Go365 - Humana Vitality	758	66,501	-	30,235	-	3,007	3,688	73,363	-	36,706	-	213,500
ELC Surveillance Activities	759	215	-	97	-	19	-	-	-	-	-	331
HANDS Federal Home Visiting	760	206	25	97	-	61	-	-	-	300	-	689
Diabetes Telehealth	761	16,674	-	7,591	-	451	-	-	-	-	-	24,716
July 2022 Flood	763	523	-	225	-	141	-	-	-	-	-	889
Tobacco Program Federal Funds	765	1,812	-	832	-	339	78	-	-	12,164	-	15,225
MCH Coordinator	766	68,106	-	30,977	-	1,445	908	-	-	125,573	-	227,009
ELC Enhancing Detection	769	44,418	100	20,218	-	772	1,654	28,320	658	179,114	-	275,254
Cares Act	771	80	-	32	-	-	-	-	-	-	-	112
COVID-19 Federal	772	5,955	-	2,721	10,000	1,402	-	-	-	-	-	20,078
Contact Tracing	773	83	-	33	-	61	-	-	-	-	-	177
Child Fatality Prevention	774	65	-	32	-	-	-	-	-	-	-	97
KY Span	775	-	-	-	-	-	-	-	-	25,000	-	25,000
Pediatric/Adolescent	800	-	-	-	-	-	-	-	-	-	-	-
Immunization	801	-	-	-	-	-	-	-	-	-	-	-
Family Planning	802	303	-	129	-	-	-	40,069	-	425	-	40,926
Maternity Services & Activity	803	-	-	-	-	-	-	-	-	-	-	-
WIC	804	14,966	-	6,790	-	2,015	1,896	141	-	72,325	-	98,133
MCH Nutrition & Group Activity	805	32,567	-	14,802	-	4,014	86	-	-	146	-	51,615
Tuberculosis	806	3,923	189	1,810	-	-	89	10,474	-	225	-	16,710
Sexually Transmitted Disease	807	128	-	65	-	-	-	61	-	-	-	254
Communicable Disease	808	16,367	-	7,435	-	17	-	-	-	-	-	23,819
Diabetes	809	166,298	-	75,626	-	9,694	4,010	-	-	3,904	-	259,532
Adult Visits & Follow-up	810	6,177	-	2,818	-	-	-	-	-	-	-	8,995
Lead Poisoning Prevention	811	-	-	-	-	-	-	-	-	-	-	-
Breast & Cervical Cancer	813	551	-	258	13,762	-	-	-	-	-	-	14,571
COVID-19 Vaccine	816	29,409	-	13,389	-	51	-	-	-	-	-	42,849
Prep. Coordination & Training	821	72,078	-	32,769	-	2,397	396	1,250	-	420	-	111,664
Prep. Epidemic & Surveillance	822	60,892	-	27,681	-	1,665	-	3,608	-	289	-	94,135
WFD School Health	825	-	-	-	-	-	-	130,439	-	1,550	-	131,989
Teen Pregnancy Prevention	827	4,246	-	1,922	-	(18)	-	-	-	-	-	6,150
Heart4Change	829	-	-	-	-	-	-	-	-	-	-	-
KIPRC ROPA	832	88,994	-	40,456	-	9,581	4,043	-	-	54,044	-	197,118
Breastfeeding Promotion	833	37,740	117	17,180	-	3,227	1,168	114	76	4,984	-	64,606
Tobacco	836	64,731	-	29,435	-	4,216	600	(639)	-	24,174	-	122,517
Foundation For Health KY-Chip	838	21	-	-	-	-	-	-	-	-	-	21
Marshall Univ Grant Diabetes	839	-	-	-	-	-	-	-	-	1,954	-	1,954
Breastfeeding Peer Counselor	840	7,024	39,566	7,221	-	651	4,713	-	-	496	-	59,671
Diabetes Today Program	841	11,335	-	5,159	-	1,214	-	-	-	1,894	-	19,602
Ryan White Pharmacy Rebate	844	192,338	116	87,485	27,096	22,253	94,342	7,206	21,670	2,784	-	455,290
Ryan White Program	845	72,004	830	32,820	242	12,368	3,185	337	(511)	1,726	-	123,001
Rural Health Opioid Grant	846	-	-	-	-	-	-	311	-	-	-	311
KIPRC Jail Education Grant	847	61,326	-	27,900	-	9,131	-	2,341	450	31,925	-	133,073
Healthy Start Day Care	848	29,045	-	13,201	-	3,450	-	-	-	85	-	45,781
HANDS Prima Gravida Program	853	1,499,619	22,334	684,213	-	67,523	-	40,827	-	126,863	-	2,441,379
WIC Infrastructure	854	-	-	-	-	-	3,573	-	-	-	-	3,573
Immunization Projects	859	4	-	-	-	90	-	-	-	179	-	273
EPSDT Verbal Notification	883	99	-	32	-	-	-	-	-	-	-	131
Immunization Grant Project	887	-	-	-	-	-	-	-	-	121	-	121
Monkeypox	888	2,021	-	1,090	-	49	25	-	-	-	-	3,185
Hurricane Ian	889	2,971	-	1,600	-	92	-	-	-	-	-	4,663
Core Public Health	890	2,845	-	1,444	-	146	-	-	-	8,400	-	12,835
Medicaid Match	891	-	-	-	-	-	-	-	-	10,539	-	10,539
Minor Restricted	892	-	-	-	-	16	-	-	-	2,818	-	2,834
Total Medical		<u>3,807,662</u>	<u>79,384</u>	<u>1,725,763</u>	<u>61,679</u>	<u>198,540</u>	<u>99,577</u>	<u>167,807</u>	<u>465,258</u>	<u>849,654</u>	<u>-</u>	<u>7,456,296</u>
Capital	894	-	-	-	-	-	-	-	-	-	20,726	20,726
Allocable Direct	895	-	-	3,301,968	-	-	-	-	-	-	-	3,301,968
Total Administrative		<u>-</u>	<u>-</u>	<u>3,301,968</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,726</u>	<u>3,322,694</u>
Indirect Cost Allocation												
Departmental		655,504	20,628	379,774	-	13,954	565	295,849	-	4,150	-	1,597,894
Environmental		264,875	6,301	153,283	-	19,853	-	9,421	-	515	-	460,885
Clinic		1,143,358	11,488	531,761	-	22,137	12,560	43,104	3,159	12,112	-	1,779,679
Medical		262,356	38,982	155,118	-	13,823	-	11,413	360	8,449	-	490,501
Space		128,395	35,852	77,604	-	20,716	517,084	1,097	-	13,421	-	794,169
Total Indirect Cost Allocation		<u>2,454,488</u>	<u>113,251</u>	<u>1,297,540</u>	<u>-</u>	<u>90,483</u>	<u>530,209</u>	<u>360,884</u>	<u>3,519</u>	<u>18,086</u>	<u>254,668</u>	<u>5,123,128</u>
Totals		<u>\$ 6,740,588</u>	<u>\$ 192,646</u>	<u>\$ 6,524,640</u>	<u>\$ 61,679</u>	<u>\$ 336,180</u>	<u>\$ 629,786</u>	<u>\$ 548,985</u>	<u>\$ 468,777</u>	<u>\$ 1,330,535</u>	<u>\$ 20,726</u>	<u>\$ 16,873,600</u>

LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
SUPPLEMENTARY SCHEDULE OF INDIRECT COSTS BY REPORTING AREA
for the year ended June 30, 2023

INDIRECT COSTS									Total
		Departmental	Environmental	Clinic	Medical	Space	Allocation	Indirect Costs	
Food	500	\$ 35,777	\$ 101,574	\$ -	\$ -	\$ 18,798	\$ -	\$ 156,149	
Public Facilities	520	10,003	28,381	-	-	4,130	-	42,514	
General Sanitation	540	19,702	55,938	-	-	8,950	-	84,590	
Onsite Sewage	560	96,832	274,922	-	-	30,552	-	402,306	
Food License Project	590	-	-	-	-	-	-	-	
Radon	591	32	70	-	-	135	-	237	
Total Environmental		162,346	460,885	-	-	62,565	-	685,796	
Preventative Problems	700	294,348	-	1,686,388	100,572	322,941	(3,621,571)	(1,217,322)	
Dental Services	712	192	-	-	64	24	83	363	
Laboratory/Testing/Radiology	718	16,283	-	93,291	5,562	20,950	(227,704)	(91,618)	
Covid Vac Com Outreach & Equity	725	112	-	-	39	-	-	151	
Needle Exchange Program	727	80	-	-	29	-	-	109	
Fentanyl Test Strips	729	-	-	-	-	-	-	-	
SSP Expansion Project	734	-	-	-	-	-	-	-	
CHAT	736	8,101	-	-	2,766	1,906	-	12,773	
COVID-19 Immunization Supp.	738	10,211	-	-	3,487	9,641	-	23,339	
HANDS - ARPA	740	1,598	-	-	549	-	-	2,147	
Envirohealth Link	742	-	-	-	-	-	-	-	
Federal HANDS Special Project	743	6,935	-	-	2,369	-	-	9,304	
CHW Expansion OHE	744	25,087	-	-	8,569	20,728	-	54,384	
PHEP	753	22,882	-	-	7,819	8,378	-	39,079	
Personal Responsibility Education	756	25,726	-	-	8,785	7,973	-	42,484	
Go365 - Humana Vitality	758	24,623	-	-	8,412	6,433	-	39,468	
ELC Surveillance Activities	759	80	-	-	29	-	-	109	
HANDS Federal Home Visiting	760	96	-	-	29	-	-	125	
Diabetes Telehealth	761	6,168	-	-	2,112	429	-	8,709	
July 2022 Flood	763	191	-	-	64	-	-	255	
Tobacco Program Federal Funds	765	671	-	-	231	635	-	1,537	
MCH Coordinator	766	25,215	-	-	8,613	4,638	-	38,466	
ELC Enhancing Detection	769	16,490	-	-	5,636	9,784	-	31,910	
Cares Act	771	32	-	-	10	-	-	42	
COVID-19 Federal	772	2,205	-	-	755	-	-	2,960	
Contact Tracing	773	32	-	-	10	-	-	42	
Child Fatality Prevention	774	32	-	-	10	-	-	42	
KY Span	775	-	-	-	-	-	-	-	
Pediatric/Adolescent	800	-	-	-	-	-	28,639	28,639	
Immunization	801	-	-	-	-	-	719,950	719,950	
Family Planning	802	110	-	-	39	-	722,733	722,882	
Maternity Services & Activity	803	-	-	-	-	-	447	447	
WIC	804	5,545	-	-	1,893	2,462	1,840,083	1,849,983	
MCH Nutrition & Group Activity	805	12,064	-	-	4,120	2,255	2,202	20,641	
Tuberculosis	806	1,534	-	-	525	10,634	341,538	354,231	
Sexually Transmitted Disease	807	48	-	-	15	-	24,710	24,773	
Communicable Disease	808	6,056	-	-	2,070	1,644	-	9,770	
Diabetes	809	61,567	-	-	21,038	17,964	-	100,569	
Adult Visits & Follow-up	810	2,285	-	-	780	-	124,410	127,475	
Lead Poisoning Prevention	811	-	-	-	-	-	1,886	1,886	
Breast & Cervical Cancer	813	208	-	-	69	-	42,594	42,871	
COVID-19 Vaccine	816	10,882	-	-	3,718	3,550	-	18,150	
Prep. Coordination & Training	821	26,685	-	-	9,118	9,903	-	45,706	
Prep. Epidemic & Surveillance	822	22,546	-	-	7,701	3,748	-	33,995	
WFD School Health	825	-	-	-	-	-	-	-	
Teen Pregnancy Prevention	827	1,566	-	-	535	-	-	2,101	
Heart4Change	829	-	-	-	-	-	-	-	
KIPRC ROPA	832	32,949	-	-	11,257	7,918	-	52,124	
Breastfeeding Promotion	833	14,030	-	-	4,792	1,772	-	20,594	
Tobacco	836	23,968	-	-	8,186	6,933	-	39,087	
Foundation For Health KY-Chip	838	-	-	-	5	-	-	5	
Marshall Univ Grant Diabetes	839	-	-	-	-	-	-	-	
Breastfeeding Peer Counselor	840	21,156	-	-	7,230	7,187	-	35,573	
Diabetes Today Program	841	4,202	-	-	1,432	953	-	6,587	
Ryan White Pharmacy Rebate Fund	844	71,266	-	-	24,348	14,517	-	110,131	
Ryan White Program	845	27,052	-	-	9,241	6,504	-	42,797	
Rural Health Opioid Grant	846	-	-	-	-	-	-	-	
KIPRC Jail Education Grant	847	22,706	-	-	7,755	8,879	-	39,340	
Healthy Start Day Care	848	10,754	-	-	3,674	2,414	-	16,842	
HANDS Prima Gravida Program	853	565,639	-	-	193,262	206,936	-	965,837	
WIC Infrastructure	854	-	-	-	-	-	-	-	
Immunization Projects	859	-	-	-	-	-	-	-	
EPSDT Verbal Notification	883	32	-	-	15	-	-	47	
Immunization Grant Project	887	-	-	-	-	-	-	-	
Monkeypox	888	879	-	-	299	-	-	1,178	
Hurricane Ian	889	1,294	-	-	441	-	-	1,735	
Core Public Health	890	1,135	-	-	422	971	-	2,528	
Medicaid Match	891	-	-	-	-	-	-	-	
Minor Restricted	892	-	-	-	-	-	-	-	
Total Medical		1,435,548	-	1,779,679	490,501	731,604	-	4,437,332	
Capital	894	-	-	-	-	-	-	-	
Allocable Direct	895	-	-	-	-	-	-	-	
Total Administrative		-	-	-	-	-	-	-	
Indirect Allocation		(1,597,894)	(460,885)	(1,779,679)	(490,501)	(794,169)	-	(5,123,128)	
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, 2023, 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 9, 2023. Our report contains an unmodified opinion on the regulatory basis of accounting in accordance with the *Administrative Reference*

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lake Cumberland District Health Department's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 or significant deficiencies may exist that were not identified.

Report on 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 financial statements. 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 9, 2023



**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

Opinion on Each Major Federal Program

We have audited Lake Cumberland District Health Department's (the District Health Department) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District Health Department's major federal programs for the year ended June 30, 2023. 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.

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, 2023.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District Health Department's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District Health Department's compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of 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 9, 2023

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the year ended June 30, 2023**

GRANTOR/PROGRAM TITLE	Federal AL 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	01160022	7/1/22 - 6/30/23	\$ -	\$ 636,034
WIC Program - Administrative Services	10.557	01160023	7/1/22 - 6/30/23	-	1,065,741
WIC Program - Administrative Services	10.557	02540021	7/1/22 - 6/30/23	-	23,349
WIC Program - Administrative Services	10.557	02540022	7/1/22 - 6/30/23	-	58,312
				<u>\$ -</u>	<u>\$ 1,783,436</u>
WIC Infrastructure					
WIC Program	10.578	2290022	7/1/22 - 6/30/23	-	1,350
				-	1,350
Total U.S. Department of Agriculture				<u>\$ -</u>	<u>\$ 1,784,786</u>
U.S. Environmental Protection Agency (EPA)					
Passed through State (CHFS)					
State Indoor Radon Grants					
State Indoor Radon Grants	66.032	02610023	7/1/22 - 6/30/23	\$ -	\$ 233
State Indoor Radon Grants	66.032	02610018	7/1/22 - 6/30/23	-	1,126
Total U.S. Environmental Protection Agency				<u>\$ -</u>	<u>\$ 1,359</u>
U.S. Department of Health and Human Services (HHS)					
Direct Grants					
Teenage Pregnancy Prevention Program					
Approach to Reducing Appalachian Teen Pregnancy	93.297	TP1AH0185A	7/1/22 - 6/30/23	\$ -	\$ 80,588
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement					
Rural Health Care Services Outreach Grant Program	93.912	18-RHCSOP	7/1/22 - 6/30/23	-	11,500
Passed through the University of Kentucky (UK)					
Injury Prevention and Control Research and State and Community Based Programs					
Kentucky Overdose Date to Action - Jail Education Program	93.136	NU17CE924971	7/1/22 - 6/30/23	-	414,522
Passed through State (CHFS)					
Public Health Emergency Preparedness					
HPP & PHEP Combined Cooperative Agreement	93.069	02140021	7/1/22 - 6/30/23	-	101,558
Environmental Public Health and Emergency Response	93.070	0265C321	7/1/22 - 6/30/23	-	20,000
ACA Personal Responsibility Education Programs					
PREP	93.092	02980022	7/1/22 - 6/30/23	-	83,100
Subtotal HHS				<u>\$ -</u>	<u>\$ 711,268</u>

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, 2023**

GRANTOR/PROGRAM TITLE	Federal AL Number	Pass/Through Contract Number	Grant Contract Period	Passed Through to Subrecipients	Expenditures
Passed through State (CHFS)					
U.S. Department of Health and Human Services (HHS) (previous page)				\$ -	\$ 711,268
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
Tuberculosis Control Programs	93.116	010600N23	7/1/22 - 6/30/23	-	6,238
Tuberculosis Control Programs	93.116	010600N24	7/1/22 - 6/30/23	-	1,766
Tuberculosis Control Programs	93.116	013900CRR2	7/1/22 - 6/30/23	-	2,116
				-	10,120
Family Planning Services					
Title X Family Planning	93.217	011500OL23	7/1/22 - 6/30/23	-	156,253
Title X Family Planning	93.217	011500OL24	7/1/22 - 6/30/23	-	50,000
				-	206,253
Title V State Sexual Risk Avoidance Education Program					
Sexual Avoidance Education	93.235	01270023	7/1/22 - 6/30/23	-	43,526
Immunization Cooperative Agreements					
Covid-19 Immunization Support	93.268	010500OL19	7/1/22 - 6/30/23	-	4,356
Immunization Grant	93.268	0105OLARPA18	7/1/22 - 6/30/23	-	683
Immunization Grant	93.268	0105OLCRR218	7/1/22 - 6/30/23	-	109,455
Immunization Grant	93.268	0105OLCRR19	7/1/22 - 6/30/23	-	8,483
Immunization Grant	93.268	0105OLARPA	7/1/22 - 6/30/23	-	1,865
				-	124,842
Epidemiology & Laboratory Capacity for Infectious Disease (ELC)					
Contact Tracing	93.323	013900CRR21	7/1/22 - 6/30/23	-	289,342
Contact Tracing	93.323	013900CRR22	7/1/22 - 6/30/23	-	48,055
				-	337,397
WFD School Health					
Preparedness Epidem & Survlnc	93.354	0266ARPA21	7/1/22 - 6/30/23	-	222,360
National and State Tobacco Control Program					
Tobacco Control Program	93.387	01620123	7/1/22 - 6/30/23	-	11,112
Tobacco Control Program	93.387	01620124	7/1/22 - 6/30/23	-	1,638
				-	12,750
Activities to Support State, Tribal, Local & Territorial (STLT) Health					
Department Response to Public Health or Healthcare Crises					
SSP Expansion Project	93.391	0158RCCRR21	7/1/22 - 6/30/23	-	142,356
SSP Expansion Project	93.391	01270022	7/1/22 - 6/30/23	-	5,683
SSP Expansion Project	93.391	02980021	7/1/22 - 6/30/23	-	5,959
SSP Expansion Project	93.391	0158RCCRR2	7/1/22 - 6/30/23	-	21,140
				-	175,138
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke					
Diabetes Today Program	93.426	02440122	7/1/22 - 6/30/23	-	9,058
Diabetes Today Program	93.426	02440123	7/1/22 - 6/30/23	-	15,877
				-	24,935
Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke					
Diabetes Telehealth	93.435	02450022	7/1/22 - 6/30/23	-	1,638
Diabetes Telehealth	93.435	02450019	7/1/22 - 6/30/23	-	10,772
Diabetes Telehealth	93.435	02450023	7/1/22 - 6/30/23	-	2,300
				-	14,710
Subtotal HHS				\$ -	\$ 1,883,299

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the year ended June 30, 2023**

GRANTOR/PROGRAM TITLE	Federal AL Number	Pass/Through Contract Number	Grant Contract Period	Passed Through to Subrecipients	Expenditures
U.S. Department of Health and Human Services (HHS) (previous page)				\$ -	\$ 1,883,299
Passed through State (CHFS)					
Opioid STR					
SSP Expansion Project	93.788	02030022	7/1/22 - 6/30/23	-	25,924
SSP Expansion Project	93.788	02790022	7/1/22 - 6/30/23	-	45,738
				-	71,662
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	01300019	7/1/22 - 6/30/23	-	102,508
Home Visiting Program	93.870	0130ARPA19	7/1/22 - 6/30/23	-	39,508
Home Visiting Program	93.870	01300020	7/1/22 - 6/30/23	-	488,175
				-	630,191
Cancer Prevention and Control Programs for State, Territorial					
and Tribal Organizations					
Breast and Cervical Cancer	93.898	011100OL21	7/1/22 - 6/30/23	-	2,436
Breast and Cervical Cancer	93.898	011100OL22	7/1/22 - 6/30/23	-	26,144
				-	28,580
HIV Care Formula Grants					
Ryan White Care Act Title II	93.917	01690022	7/1/22 - 6/30/23	-	151,567
Ryan White Care Act Title II	93.917	01690023	7/1/22 - 6/30/23	-	27,039
				-	178,606
HIV Prevention Activities Health Department Based					
KY Integrated HIV Surveillance & Prevention	93.940	015000OL22	7/1/22 - 6/30/23	-	15,460
				-	15,460
Preventive Health and Health Service Block Grant					
Preventive Health - CHAT	93.991	01040021	7/1/22 - 6/30/23	-	13,306
Preventive Health - CHAT	93.991	01040022	7/1/22 - 6/30/23	-	20,000
				-	33,306
Maternal and Child Health Services Block Grant to the States:					
MCH Services Block Grant	93.994	01120021	7/1/22 - 6/30/23	-	104,273
MCH Services Block Grant	93.994	01120022	7/1/22 - 6/30/23	-	168,907
				-	273,180
Total U.S. Department of Health and Human Services				-	3,114,284
Grand total federal awards expended				\$ -	\$ 4,900,429

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the year ended June 30, 2023**

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements:

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified __Yes X No

Significant deficiencies identified that are not
considered to be material weaknesses __Yes X No

Non-compliance material to financial statements noted __Yes X No

Federal Awards:

Internal control over major programs:

Material weaknesses identified __Yes X No

Significant deficiencies identified that are not
considered to be material weaknesses __Yes X No

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 X No

Major Programs:

AL Number

Name of Federal Program or Cluster

10.557	Special Supplement Nutrition Program for Women, Infant, and Children (WIC)
--------	--

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

Auditee qualified as a low-risk auditee? X 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, 2023**

There are no prior audit findings to report.

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
SCHEDULE OF AUDIT ADJUSTMENTS
June 30, 2023**

There are no proposed audit adjustments.



FINANCIAL POSITION

**PERIOD ENDING
OCTOBER 31, 2023**

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11/22/23

Period: October 2023

Financial Position

The LCDHD balance sheet for the period shows \$15,395,626.46 in assets with \$165,368.78 of that owed in current liabilities. The total of LCDHD's assets is equal to 10 months of this year's average expenses. LCDHD had \$4,667,683.17 in Year-To-Date revenues and \$5,576,302.03 in Year-To-Date expenditures resulting in a \$(908,618.86) Year-To-Date deficit.

Our annual revenues are less than budgeted mainly due to not receiving any local tax revenue until middle of the year. Also, we haven't received our first half of the retirement subsidy yet.

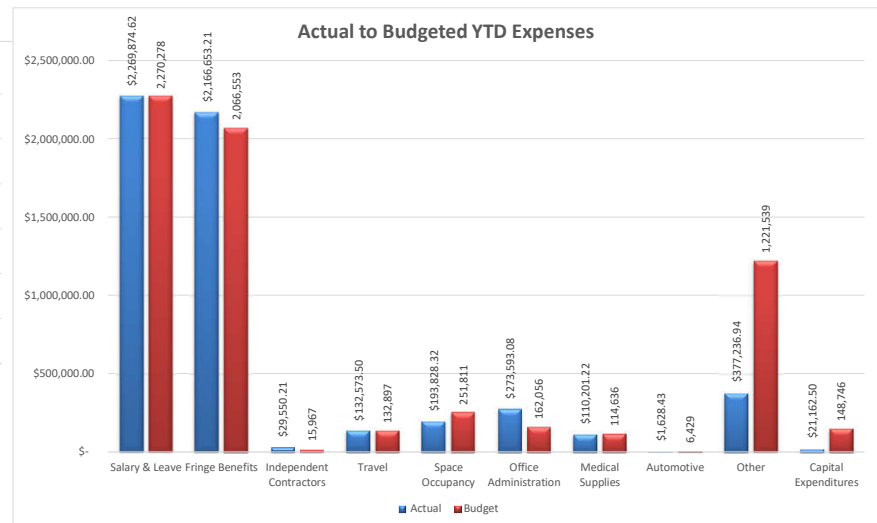
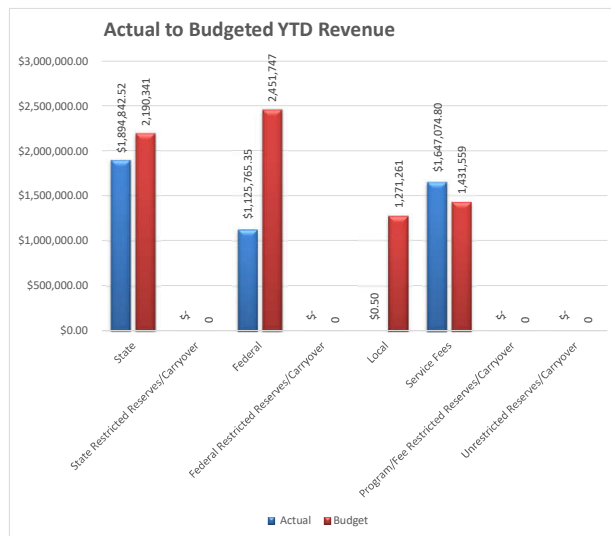
Finally, this note, DPH is eleven quarters behind on billing us for their Medicaid Match payments.

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 eleven quarters, we estimate approximately \$350,000 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 2024 position. As a result, we plan on ending the year as budgeted at a \$1,235,682 surplus.

Lake Cumberland District Health Department
Summary Statement of Revenue and Expense
As of Period Ending October 31, 2023

	Current Month					Year to Date				
	Actual	%	Budget	Variance	Variance %	Actual	%	Budget	Variance	Variance %
Revenue:										
State	\$ 119,298.46	16.66%	547,585	(428,287)	-78.21%	\$1,894,842.52	40.59%	2,190,341	(295,499)	-13.49%
State Restricted Reserves/Carryover	\$ -	0.00%	0	0	0.00%	\$ -	0.00%	0	0	0.00%
Federal	\$ 282,214.39	39.42%	612,937	(330,723)	-53.96%	\$1,125,765.35	24.12%	2,451,747	(1,325,981)	-54.08%
Federal Restricted Reserves/Carryover	\$ -	0.00%	0	0	0.00%	\$ -	0.00%	0	0	0.00%
Local	\$ -	0.00%	317,815	(317,815)	-100.00%	\$ 0.50	0.00%	1,271,261	(1,271,260)	-100.00%
Service Fees	\$ 314,485.93	43.92%	357,890	(43,404)	-12.13%	\$1,647,074.80	35.29%	1,431,559	215,515	15.05%
Program/Fee Restricted Reserves/Carryover	\$ -	0.00%	0	0	0.00%	\$ -	0.00%	0	0	0.00%
Unrestricted Reserves/Carryover	\$ -	0.00%	0	0	0.00%	\$ -	0.00%	0	0	0.00%
Total Revenue	\$ 715,998.78	100.00%	1,836,227	(1,120,228)	-61.01%	\$ 4,667,683.17	100.00%	7,344,908	(2,677,225)	-36.45%
Expense:										
Salary & Leave	\$ 569,287.78	79.51%	638,516	(69,228)	-10.84%	\$ 2,269,874.62	48.63%	2,270,278	(403)	-0.02%
Fringe Benefits	\$ 551,992.72	77.09%	581,218	(29,225)	-5.03%	\$ 2,166,653.21	46.42%	2,066,553	100,100	4.84%
Independent Contractors	\$ 8,743.79	1.22%	3,992	4,752	119.03%	\$ 29,550.21	0.63%	15,967	13,584	85.07%
Travel	\$ 30,399.82	4.25%	33,224	(2,824)	-8.50%	\$ 132,573.50	2.84%	132,897	(323)	-0.24%
Space Occupancy	\$ 48,768.23	6.81%	62,953	(14,185)	-22.53%	\$ 193,828.32	4.15%	251,811	(57,982)	-23.03%
Office Administration	\$ 108,274.69	15.12%	40,514	67,761	167.25%	\$ 273,593.08	5.86%	162,056	111,537	68.83%
Medical Supplies	\$ 19,865.33	2.77%	28,659	(8,794)	-30.68%	\$ 110,201.22	2.36%	114,636	(4,435)	-3.87%
Automotive	\$ 1,079.25	0.15%	1,607	(528)	-32.84%	\$ 1,628.43	0.03%	6,429	(4,801)	-74.67%
Other	\$ 66,870.82	9.34%	305,385	(238,514)	-78.10%	\$ 377,236.94	8.08%	1,221,539	(844,302)	-69.12%
Capital Expenditures	\$ 1,350.00	0.19%	37,186	(35,836)	-96.37%	\$ 21,162.50	0.45%	148,746	(127,583)	-85.77%
Total Expense	\$ 1,406,632.43	196.46%	1,733,254	(326,622)	-18.84%	\$ 5,576,302.03	119.47%	6,390,911	(814,609)	-12.75%
Exess/(Deficit) of Revenue over Expense:	\$ (690,633.65)	-96.46%	102,973	(793,607)	-770.69%	\$ (908,618.86)	-19.47%	953,997	(1,862,616)	-195.24%
Less: Reserve used for Program Deficits						\$ -				
Actual Cash Surplus/(Deficit)						\$ (908,618.86)				



Lake Cumberland District Health Department
Financial Statement Detail
As of Period Ending October 31, 2023

	FY 2023	%	10/31/23
REVENUE / EXPENSES	BUDGETED	33%	FYTD

STATE			\$ 6,571,024		\$ 1,894,843
422		STATE RESTRICTED	\$ 1,113,370	49%	\$ 540,628
422	006	HANDS COST SETTLEMENT	\$ -	0%	\$ -
423		STATE RESTRICTED CARRY-OVER	\$ -	0%	
424		STATE ENVIRONMENTAL	\$ -	0%	\$ -
424	001	STATE ENVIRONMENTAL			
425		Foundational Funding			\$ -
426		KERS	\$ 3,181,384	0%	\$ -
427		STATE BLOCK GRANT	\$ 411,237	100%	\$ 411,237
428		428 PUBLIC HEALTH TRANSFORMATION	\$ 1,865,033	50%	\$ 932,517
		STATE CLOSE OUT-PRIOR YEAR			\$ 10,461

FEDERAL			\$ 7,355,240		\$ 1,125,765
431		TITLE V BLOCK GRANT	\$ 322,195	25%	\$ 80,549
432		TITLE X FAMILY PLANNING	\$ 245,437	27%	\$ 65,359
433		CPRSA (CORONA PREP & RESPONSE)	\$ -		\$ -
434		ELC COVID-19	\$ -		\$ -
435		PREVENTIVE BLOCK GRANT	\$ 30,000	33%	\$ 10,000
436		CORONAVIRUS RESPONSE AND RELIEF	\$ 2,532,327	8%	\$ 195,055
437		COVID-19 CARES	\$ -	0%	\$ -
438		FEDERAL GRANTS DEPT HEALTH SER	\$ 3,237,550	19%	\$ 624,962
439		FEDERAL GRANTS - DIRECT	\$ 520,000	17%	\$ 89,384
440		FED RESTR CARRY-OVER	\$ -	0%	\$ -
441		AMERICAN RESCUE PLAN (ARPA)	\$ 467,731	7%	\$ 32,146
		FEDERAL CLOSE OUT-PRIOR YEAR			\$ 28,310

LOCAL			\$ 3,813,782		\$ -
451		TAX APPROPRIATIONS	\$ 3,813,782	0%	\$ -
452		COUNTY APPROPRIATIONS	\$ -	0%	\$ -
453		CITY APPROPRIATIONS	\$ -	0%	\$ -

OTHER			\$ 107,760		\$ 325,355
480		INTEREST RECEIVED	\$ 58,160	121%	\$ 70,381
480	001	INTEREST RECEIVED - CLINIC	\$ 100	31%	\$ 31

Lake Cumberland District Health Department
Financial Statement Detail
As of Period Ending October 31, 2023

	FY 2023	%	10/31/23
REVENUE / EXPENSES	BUDGETED	33%	FYTD

456		DONATIONS	\$ -	0%	\$ 0.50
469		OTHER	\$ 49,500	515%	\$ 254,942

SERVICE FEES			\$ 4,186,918		\$ 1,321,720
459		SCHOOL BOARD CONTRACTS	\$ -	0%	\$ -
460		PROGRAM ADMINISTRATION CONTR	\$ -	0%	\$ 16,800
461		FEDERAL	\$ -	0%	\$ -
462	001	TITLE XVIII - MEDICARE - CLINIC	\$ -	0%	\$ -
462	002	TITLE XVIII - MEDICARE - HOME HEALTH	\$ -	0%	
462	003	PASSPORT ADVANTAGE	\$ -	0%	
462		PASSPORT ENHANCED	\$ -	0%	
463	000	MEDICAID - KEIS		0%	
463	007	MEDICAID - HANDS	\$ 2,200,000	33%	\$ 731,825
463	006	HANDS SETTLEMENT		0%	\$ -
463	000	MEDICAID - EPSDT	\$ -	0%	\$ -
	000	EPSDT CLOSE OUT-PRIOR YEAR			
463	001	MEDICAID - PREVENTIVE DMS	\$ 317,506	43%	\$ 981.11
463	001	MEDICAID - PREVENTIVE DMS K-CHIP			
463	001	MEDICAID EXPANDED - PREVENTIVE DMS			
463	001	MEDICAID - PREVENTIVE DMS FAMILY PLANNING (802)			
463	001	MEDICAID - PREVENTIVE DMS BREAST AND CERVICAL (813)			
463	002	MEDICAID - PREVENTIVE PASSPORT	\$ -		\$ -
463	002	MEDICAID - PREVENTIVE PASSPORT KCHIP			
463	002	MEDICAID EXPANDED- PREVENTIVE PASSPORT			
463	002	MEDICAID - PREVENTIVE PASSPORT FAMILY PLANNING (802)			
463	002	MEDICAID - PREVENTIVE PASSPORT BREAST AND CERVICAL (813)			
463	101	MEDICAID - PREVENTIVE MOLENA			\$ 16,032
463	101	MEDICAID - PREVENTIVE MOLENA K-CHIP			
463	101	MEDICAID EXPANDED- PREVENTIVE MOLENA			
463	101	MEDICAID - PREVENTIVE MOLENA FAMILY PLANNING (802)			
463	101	MEDICAID - PREVENTIVE MOLENA BREAST AND CERVICAL (813)			
463	201	MEDICAID - PREVENTIVE UNITED			\$ 5,353
463	201	MEDICAID - PREVENTIVE UNITED K-CHIP			
463	201	MEDICAID EXPANDED- PREVENTIVE UNITED			
463	201	MEDICAID - PREVENTIVE UNITED FAMILY PLANNING (802)			

Lake Cumberland District Health Department
Financial Statement Detail
As of Period Ending October 31, 2023

	FY 2023	%	10/31/23
REVENUE / EXPENSES	BUDGETED	33%	FYTD

463	201	MEDICAID - PREVENTIVE UNITED BREAST AND CERVICAL (813)			
463	501	MEDICAID - PREVENTIVE ANTHEM			\$ 14,835
463	501	MEDICAID - PREVENTIVE ANTHEM K-CHIP			
463	501	MEDICAID EXPANDED- PREVENTIVE ANTHEM			
463	501	MEDICAID - PREVENTIVE ANTHEM FAMILY PLANNING (802)			
463	501	MEDICAID - PREVENTIVE ANTHEM BREAST AND CERVICAL (813)			
463	601	MEDICAID - PREVENTIVE AETNA			\$ 57,237
463	601	MEDICAID - PREVENTIVE AETNA K-CHIP			
463	601	MEDICAID EXPANDED - PREVENTIVE AETNA			
463	601	MEDICAID - PREVENTIVE AETNA FAMILY PLANNING (802)			
463	601	MEDICAID - PREVENTIVE AETNA BREAST AND CERVICAL (813)			
463	801	MEDICAID - PREVENTIVE WELLCARE			\$ 50,100
463	801	MEDICAID - PREVENTIVE WELLCARE K-CHIP			
463	801	MEDICAID EXPANDED - PREVENTIVE WELLCARE			
463	801	MEDICAID - PREVENTIVE WELLCARE FAMILY PLANNING (802)			
463	801	MEDICAID - PREVENTIVE WELLCARE BREAST AND CERVICAL (813)			
463	901	MEDICAID - PREVENTIVE HUMANA			\$ 15,319
463	901	MEDICAID - PREVENTIVE HUMANA K-CHIP			
463	901	MEDICAID EXPANDED - PREVENTIVE HUMANA			
463	901	MEDICAID - PREVENTIVE HUMANA FAMILY PLANNING (802)			
463	901	MEDICAID - PREVENTIVE HUMANA BREAST AND CERVICAL (813)			
463	701	KY SPIRIT - PRIOR YEAR SETTLEMENT			
463	003	MEDICAID - HOME HEALTH DMS		0%	
463	004	MEDICAID - HOME HEALTH PASSPORT		0%	
463	503	MEDICAID - HOME HEALTH ANTHEM		0%	
463	603	MEDICAID - HOME HEALTH COVENTRY		0%	
463	803	MEDICAID - HOME HEALTH WELLCARE		0%	
463	903	MEDICAID - HOME HEALTH HUMANA		0%	
463	003	MEDICAID - HOME HEALTH WAIVER		0%	
463	003	EPSDT HOME HEALTH		0%	
463	006	HOME HEALTH SETTLEMENT - DMS		0%	
463	006	WAIVER SETTLEMENT - DMS		0%	
463	506	HOME HEALTH SETTLEMENT - ANTHEM		0%	
463	606	HOME HEALTH SETTLEMENT - COVENTRY		0%	
463	706	HOME HEALTH SETTLEMENT - KY SPIRIT		0%	

Lake Cumberland District Health Department
Financial Statement Detail
As of Period Ending October 31, 2023

	FY 2023	%	10/31/23
REVENUE / EXPENSES	BUDGETED	33%	FYTD

463	806	HOME HEALTH SETTLEMENT - WELLCARE		0%	
463	906	HOME HEALTH SETTLEMENT - HUMANA		0%	
464		PROGRAM INCOME CARRY-OVER	\$ -	0%	
465		SELF-PAY CO-IN & DEDUCT	\$ -	0%	\$ -
466		SELF-PAY OTHER	\$ 1,372,230	27%	\$ 369,192
467		INSURANCE	\$ 297,183	14%	\$ 43,047
468		OTHER HEALTH DEPARTMENTS	\$ -	0%	\$ 1,000

490		DEPARTMENT CARRY-OVER		0%	
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\$ -

TOTAL REVENUES	\$ 22,034,725	21%	\$ 4,667,683
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SALARY / BENEFITS		\$14,636,805		\$4,436,528
	SALARIES	\$ 7,662,188	30%	\$ 2,269,875
	FRINGE BENEFITS	\$ 6,974,617	31%	\$ 2,166,653

OPERATING		\$6,162,239		\$1,139,774
575	INDEPENDENT CONTRACTS			
	200 Physician Services			\$ 2,228
	201 PHYSICIANS SERVICES	\$ 3,300	1%	\$ 43
	202 BOARD CERTIFIED OBGYN	\$ 100	121%	\$ 121
	204 OPHTHALMOLOGIST/OPTOMETRIST	\$ 3,000	0%	\$ -
	205 ANESTHESIOLOGIST SERVICES	\$ -	0%	\$ -
	211 DENTIST SERVICES	\$ 11,000	34%	\$ 3,749
	215 NURSE PRACTITIONER	\$ -	0%	\$ -
	217 OTHER NURSE SERVICES	\$ -	0%	\$ -
	218 SOCIAL WORKER SERVICES	\$ -	0%	\$ -
	219 NUTRITIONIST SERVICES	\$ 500	90%	\$ 450
	220 PHYSICAL THERAPIST SERVICES	\$ -	0%	\$ -
	221 SPEECH THERAPIST	\$ -	0%	\$ -
	222 OCCUPATIONAL THERAPY	\$ -	0%	\$ -
	225 OTHER THERAPIST	\$ -	0%	\$ 9,100
	227 AUDIOLOGIST SERVICES	\$ -	0%	\$ -
	229 LABORTORY TECHNICIAN/MEDICAL ASSISTANT	\$ -	0%	\$ -
	230 INPATIENT/OBSERVATION HOSPITAL SERVICES	\$ -	0%	\$ -
	240 PHYSICAL THERAPIST ASSISTANT	\$ -	0%	\$ -
	241 SPEECH THERAPIST ASSISTANT	\$ -	0%	\$ -

Lake Cumberland District Health Department
Financial Statement Detail
As of Period Ending October 31, 2023

			FY 2023	%	10/31/23
REVENUE / EXPENSES			BUDGETED	33%	FYTD
	242	OCCUPATION THERAPIST ASSISTANT	\$ -	0%	\$ -
	245	X-RAY OTHER TESTING	\$ 1,500	4%	\$ 67
	250	LABORATORY SERVICES	\$ 4,000	54%	\$ 2,165
	255	ENVIRONMENTAL SERVICES	\$ -	0%	\$ -
	260	OTHER PROVIDER	\$ 2,000	200%	\$ 4,000
	265	Medical Support - Clerk Services	\$ -	0%	\$ -
	270	DISTRICT COORDINATING/LEAD, PROGRAM TRANSFER	\$ -	0%	\$ -
	303	PHYSICIAN DELIVER AND RELATED SERVICES	\$ -	0%	\$ -
	304	MAMMOGRAM FOLLOW-UP	\$ 3,850	25%	\$ 961
	305	PAP-SMEAR FOLLOW-UP	\$ 8,550	48%	\$ 4,110
	306	NEWBORN ASSESSMENT SERVICES	\$ -	0%	\$ -
	308	INITIAL MAMMOGRAM SERVICES	\$ 6,700	32%	\$ 2,155
	309	ULTRASOUND SERVICES	\$ 2,400	17%	\$ 403
	310	INPATIENT HOSPITAL SERVICES	\$ -	0%	\$ -
	311	OBSERVATION HOSPITAL SERVICES	\$ 1,000	0%	\$ -
	312	STERILIZATION SERVICES	\$ -	0%	\$ -
	315	PATIENT PRENATAL	\$ -	0%	\$ -
577		TRAVEL			\$ -
	326	IN STATE	\$ 383,765	33%	\$ 127,682
	327	OUT OF STATE	\$ 13,756	34%	\$ 4,736
	328	BOARD MEMBERS	\$ 1,169	13%	\$ 155
	329	ADVISORY COMMITTEE	\$ -	0%	\$ -
	330	VOLUNTEER TRAVEL	\$ -	0%	\$ -
580		SPACE COST			\$ -
	331	RENT	\$ 114,859	13%	\$ 15,015
	332	UTILITIES	\$ 322,647	22%	\$ 70,801
	333	JANITORIAL SUPPLIES	\$ 32,266	28%	\$ 9,176
	334	PROPERTY INSURANCE	\$ 35,000	0%	\$ -
	335	BUILDING MAINTENANCE AND REPAIR	\$ 101,524	49%	\$ 49,720
	336	JANITORIAL SERVICES	\$ 149,137	33%	\$ 49,117
581		OFFICE OPERATIONS			\$ -
	340	PRINTING AND DUPLICATING	\$ 84,118	36%	\$ 30,639
	341	TELEPHONE	\$ 72,476	31%	\$ 22,282
	342	POSTAGE	\$ 15,164	106%	\$ 16,006
	343	OFFICE SUPPLIES - STOCK ITEM	\$ 10,176	31%	\$ 3,132
	344	MEDICAL RECORD SUPPLIES	\$ 13,000	20%	\$ 2,627
	345	COMPUTER SERVICES	\$ 192,185	33%	\$ 63,628
	346	OFFICE EQUIPMENT MAINTENANCE AND REPAIR	\$ 7,500	92%	\$ 6,917
	347	OFFICE EQUIPMENT RENTAL	\$ 9,569	43%	\$ 4,138
	348	OFFICE EQUIPMENT/NON-CAPITAL	\$ 77,851	158%	\$ 123,015

Lake Cumberland District Health Department
Financial Statement Detail
As of Period Ending October 31, 2023

	FY 2023	%	10/31/23
REVENUE / EXPENSES	BUDGETED	33%	FYTD

	349	OFFICE SUPPLIES - NON-STOCK ITEM	\$ 4,129	31%	\$ 1,284
582		STATE CENTRAL SUPPORT CHARGES/TAXES			\$ -
	356	PROVIDER TAX		0%	\$ -
	357	STATE CENTRAL SUPORT SERVICES		0%	\$ -
583		MEDICAL SUPPLY EXPENDITURES			\$ -
	358	PRESCRIPTION DRUGS FROM PHARMACIES	\$ 16,000	21%	\$ 3,319
	359	CONSUMABLE MEDICAL SUPPLIES FOR MULTIPLE US	\$ 13,524	27%	\$ 3,589
	360	OXYGEN FOR RESALE	\$ -	0%	\$ -
	361	BIOLOGICALS AND DRUGS/CLINIC USE	\$ 30,381	36%	\$ 10,814
	362	CONTRACEPTIVES	\$ 41,705	42%	\$ 17,526
	363	CONSUMABLE MEDICAL SUPPLIES FOR SINGLE USE	\$ 197,719	15%	\$ 28,772
	364	ANCILLARY MEDICAL SUPPLIES FOR SINGLE PROJEC	\$ -	0%	\$ -
	365	DURABLE MEDICAL EQUIPMENT FOR RESALE	\$ 3,000	10%	\$ 308
	366	LABORTORY SUPUPLIES	\$ 20,331	70%	\$ 14,193
	367	DME/OXYGEN FOR RENTAL	\$ -	0%	\$ -
	368	MEDICAL EQUIPMENT MAINTENANCE AND REPAIR	\$ 2,414	69%	\$ 1,657
	369	MEDICAL EQUIPMENT/NONCAPITAL	\$ 18,834	159%	\$ 30,023
	400	GOODS AND SERVICES	\$ -		\$ -
584		AUTOMOTIVE EXPENDITURES			\$ -
	370	LEASING OF VEHICLES	\$ -	0%	\$ -
	371	GAS AND OIL	\$ 9,905	7%	\$ 718
	372	AUTOMOBILE INSURANCE	\$ 6,000	0%	\$ -
	373	AUTOMOBILE MAINTENACE AND REPAIR	\$ 3,383	27%	\$ 910
	374	MOTOR POOL	\$ -	0%	\$ -
585		OTHER OPERATING			\$ -
	380	ADMINISTRATIVE SERVICES FROM OTHER LHD	\$ 211,488	37%	\$ 78,715
	381	DUES AND SUBSCRIPTIONS	\$ 40,761	62%	\$ 25,261
	382	REGISTRATION FEES	\$ 25,665	16%	\$ 4,069
	383	TUITION ASSISTANCE	\$ 728	0%	\$ -
	384	INSURANCE	\$ 95,500	0%	\$ 81
	385	EDUCATIONAL SUPPLIES	\$ 257,449	36%	\$ 93,175
	387	LAUNDRY	\$ -	0%	\$ -
	388	LEGAL	\$ 1,000	89%	\$ 889
	389	OTHER	\$ 114,442	14%	\$ 16,232

Lake Cumberland District Health Department
Financial Statement Detail
As of Period Ending October 31, 2023

	FY 2023	%	10/31/23
REVENUE / EXPENSES	BUDGETED	33%	FYTD

		891585389 - Preventive Medicaid Match	\$ -	0%	\$ -
	390	ADVERTISING AND/OR RECRUITMENT	\$ 307,403	36%	\$ 111,714
	391	AUDITS	\$ 12,000	0%	\$ -
	392	HOME MODIFICATIONS	\$ -	0%	\$ -
	393	PROGRAM SUPPLIES	\$ 105,914	1%	\$ 539
	394	STAFFING AGENCY SERVICES	\$ 2,492,265	2%	\$ 46,487
601		CAPITAL EXPENDITURES			\$ -
	670	FURNITURE AND EQUIPMENT	\$ 20,000	0%	\$ -
	671	DATA PROCESSING EQUIPMENT	\$ 15,000	0%	\$ -
	672	LAND AND BUILDINGS	\$ 411,237	5%	\$ 21,163
	673	PURCHASE OF VEHICLES	\$ -	0%	\$ -
			\$0	0%	\$ -

TOTAL EXPENSES	\$ 20,799,045	27%	\$ 5,576,302
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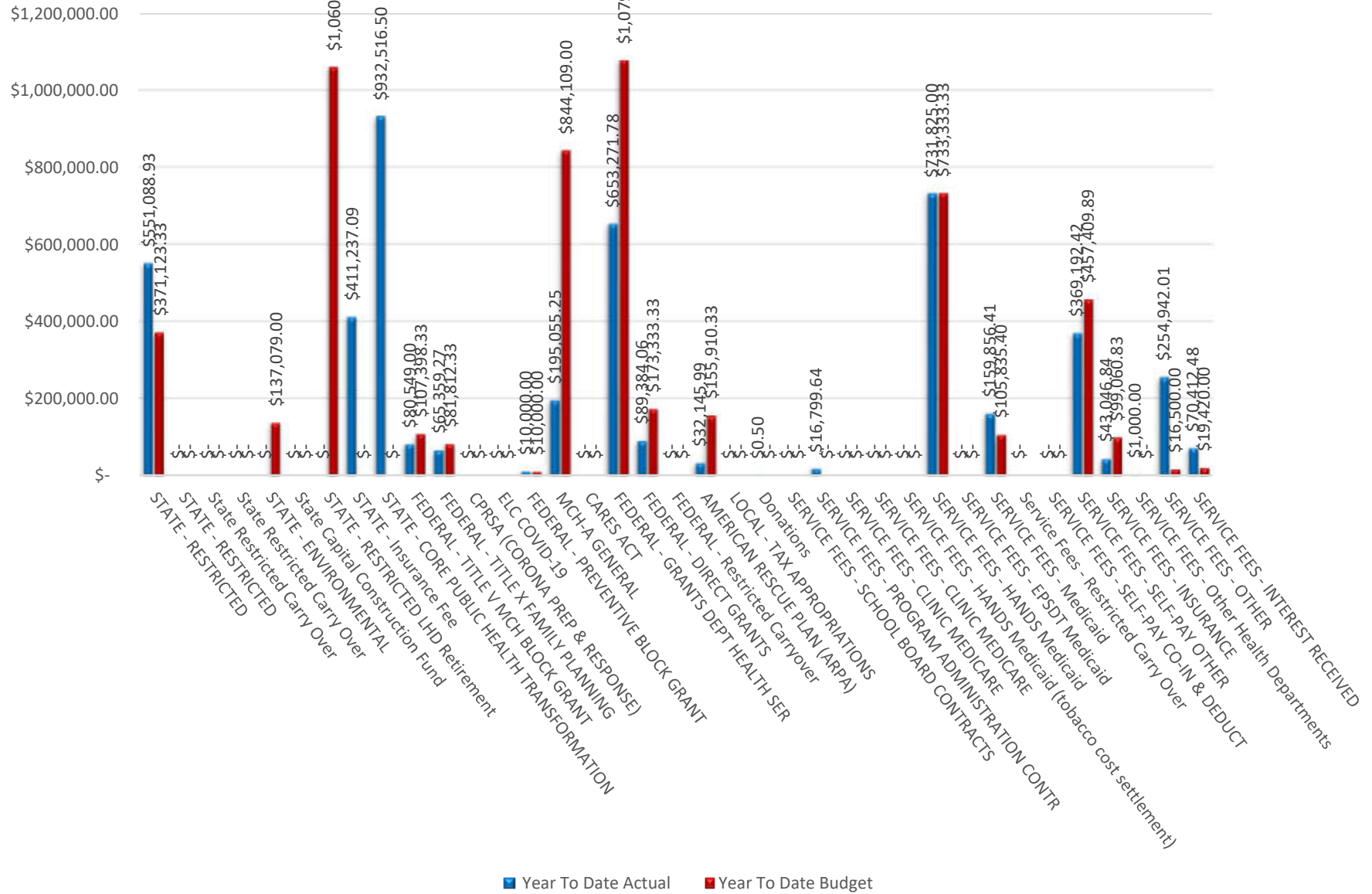
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TOTAL REVENUES	\$ 22,034,725	21%	\$ 4,667,683
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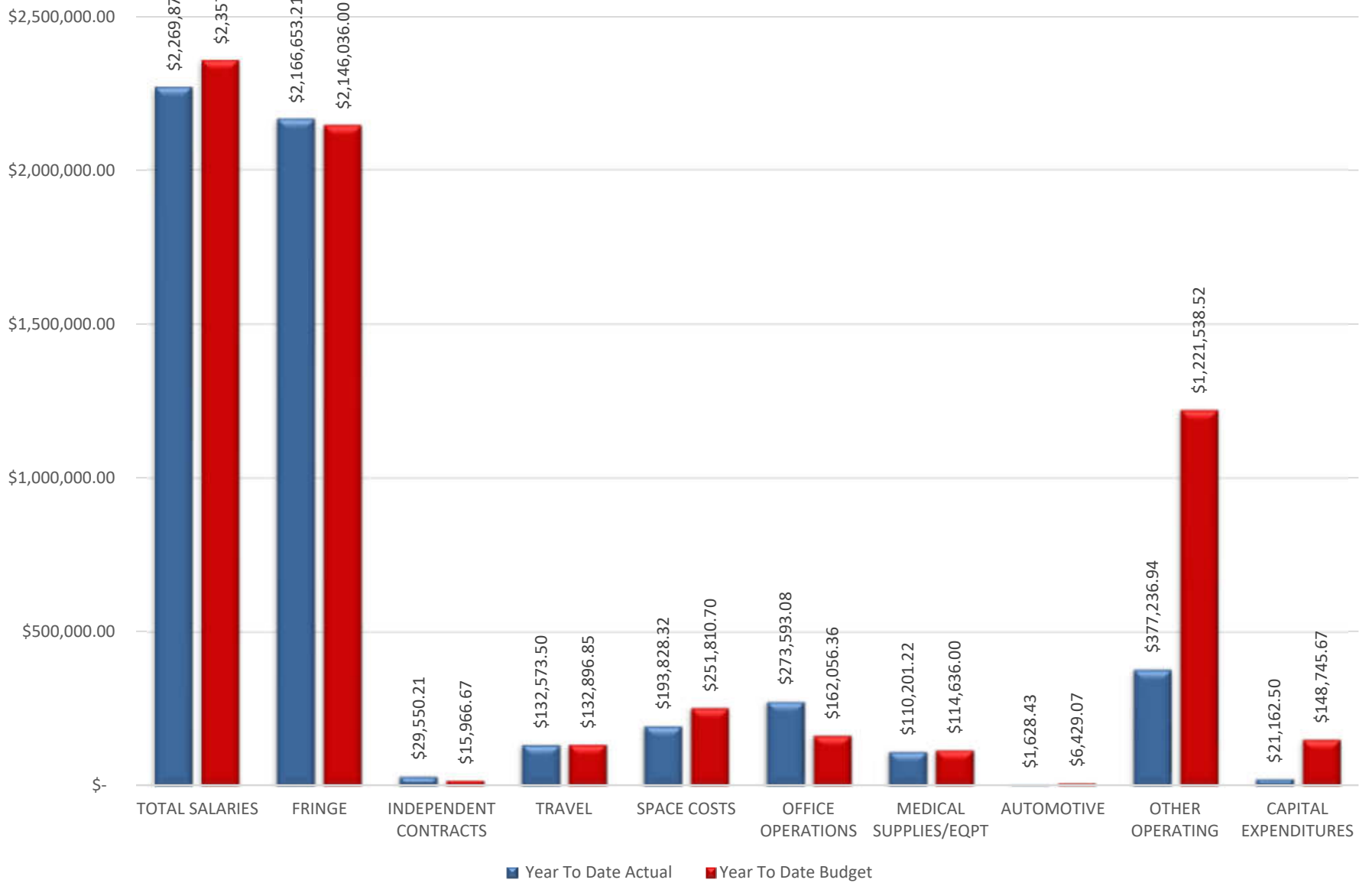
TOTAL EXPENSES	\$ 20,799,045	27%	\$ 5,576,302
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SURPLUS / (DEFICIT)	\$ 1,235,680	-6%	\$ (908,619)
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Revenue Period Ending 10/31/23



Expenditures Period Ending 10/31/23



Lake Cumberland District Health Department			
Balance Sheet			
October 31, 2023			
Account	Account Name	Amount	
Assets			
104000	LOCAL BANK ACCOUNT	\$ 7,091,191.10	
105000	MONEY MARKET ACCOUNT 19	\$ 3,937,581.30	
105001	MONEY MARKET ACCOUNT 19	\$ 64,110.05	
106000	PETTY CASH	\$ 2,100.00	
111000	TIME/CERTIFICATE OF DEP	\$ 2,107,160.80	
111001	TIME/CERTIFICATE OF DEP	\$ 2,050,270.22	
120001	ADAIR TAXING DISTRICT	\$ 2,794.32	
120023	CASEY TAXING DISTRICT	\$ 5,237.32	
120027	CLINTON TAXING DISTRICT	\$ 1,130.89	
120029	CUMBERLAND TAXING DISTR	\$ 31,178.93	
120044	GREEN TAXING DISTRICT	\$ 11,616.09	
120074	MCCREARY TAXING DISTRIC	\$ 26,347.23	
120100	PULASKI TAXING DISTRICT	\$ 11,910.50	
120104	RUSSELL TAXING DISTRICT	\$ 23,195.27	
120109	TAYLOR TAXING DISTRICT	\$ 2,458.18	
120116	WAYNE TAXING DISTRICT	\$ 27,344.26	
	Total Assets		\$ 15,395,626.46
Liabilities & Fund Balance			
Liabilities			
140002	Passport DPH Admin	\$ 2,450.39	
140101	MOLINA ADMIN	\$ 11,428.96	
140201	UNITED HEALTHCARE ADMIN	\$ 387.68	
140501	ANTHEM ADMIN	\$ 13,698.25	
140601	AETNA ADMIN FEES	\$ 42,225.48	
140701	KY SPIRIT DPH ADMIN	\$ 15,390.75	
140801	WELL CARE DPH ADMIN	\$ 47,767.82	
140901	Humana DPH Admin	\$ 16,538.13	
147065	AFLAC PRE-TAX INS	\$ 1,429.34	
147070	AFLAC AFT-TAX INS	\$ 575.56	
147096	FEBCO FLEX MEDICAL SPEN	\$ 6,102.28	
148009	GREENSBURG CITY TAX	\$ 215.82	
148016	RUSSELL COUNTY TAX	\$ 540.54	
148030	MCCREARY LOCAL TAX	\$ 690.16	
148056	WAYNE COUNTY TAX	\$ 483.66	
148062	PULASKI CNTY TAX WITHEL	\$ 1,553.45	
148063	JAMESTOWN CITY TAX WITH	\$ 606.06	
148065	BURKESVILLE CITY TAX	\$ 255.25	
148074	CUMBERLAND COUNTY SCHOO	\$ 100.02	
148084	COLUMBIA CITY TAX	\$ 372.19	
148086	SOMERSET CITY TAX	\$ 1,165.13	
148096	CLINTON COUNTY TAX	\$ 391.42	
148097	TAYLOR COUNTY TAX	\$ 580.00	
148098	CUMBERLAND COUNTY TAX	\$ 420.24	
149080	COBRA DELTA DENTAL	\$ 0.20	
	Total Liabilities	\$ 165,368.78	
Fund Balance			
171000	UNRESTRICTED FUND BALAN	\$ 8,316,753.41	
171766	RESTRICTED-MCH	\$ 3,051.90	
171826	URESTR LOCAL COMM HLTH	\$ 150.30	
171891	Restricted-Medicaid Mat	\$ 466,169.00	
171894	RESTRICTED CAPITAL	\$ 125,000.00	
171895	RESTRICTED-EMPLOYER RET	\$ 4,839,453.10	
172428	UNRESTRICTED PHT FUNDS	\$ 37,785.22	
172712	STATE RSTR DENTAL	\$ 908.61	
172727	STATE RSTR NEEDLE EXCH	\$ 24,189.90	
172809	STATE RSTR DIABETES	\$ 15,689.38	
172842	STATE RSTR HIV CNSLNG/	\$ 8,071.02	
172853	HANDS PRIMA GRAVIDA PRO	\$ 561,527.05	
173725	FED RSTR KWCSP PINK OU	\$ 3,583.16	
173726	FED RSTR PHER	\$ 957.47	
173731	OPIOID CRISIS RESPONSE	\$ 564.43	
173827	FED RSTR TEEN PREG PRE	\$ 82,355.89	
173829	HEART4CHANGE	\$ 16,299.36	
173832	FED RSTR KIPRC ROPA	\$ 1,526.27	
173833	FED RSTR BREASTFEEDING	\$ 7,421.34	
173846	FED RSTR RHOP	\$ 52,885.81	
173853	FED RSTR HANDS Multi	\$ 32,679.88	
174500	FEE RSTR FOOD SERVICE	\$ 92,995.87	
174520	FEE RSTR PUBLIC FACILI	\$ 236,968.21	
174590	FOOD LICENSE PROJECT	\$ 123,584.09	
174712	FEE RSTR DENTAL	\$ 26,795.88	
174727	FEE RSTR NEEDLE EXCHAN	\$ 546.95	
174758	FEE RSTR HV/GO365	\$ 769,369.93	
174838	FEE RSTR FOUND FOR HEA	\$ 5,000.00	
174839	FEE RSTR MARSHALL DIAB	\$ 28,736.42	
174853	HANDS PRIMA GRAVIDA PRO	\$ 257,856.69	
	Total Fund Balance	\$ 16,138,876.54	
	Total Liabilities and Fund Balance		\$ 16,304,243.32
	Deficit		\$ (908,618.86)
	Cash/CDs/Investments (Assets Less Liabilities)		\$ 15,230,257.68
	Cash/CDs/Investments at 2021-22 Close (Assets Less Liabilities)		\$ 16,138,876.54
	Deficit		\$ (908,618.86)
	Fiscal Year To Date Revenues		\$ 4,667,683.17
	Fiscal Year To Date Expenditures		\$ 5,576,302.03
	Deficit		(\$908,618.86)

Lake Cumberland District Health Department
Revenue & Expense Summary Comparison to Prior Year
As of Period Ending October 31, 2023

	Current YTD Actual	Prior YTD Actual	Change	% Change
Revenue:				
State	\$ 1,894,842.52	\$ 2,922,782.07	\$ (1,027,939.55)	-35%
Federal	\$ 1,125,765.35	1,220,287.10	(94,522)	-8%
Local	\$ 0.50	2.11	\$ (1.61)	-76%
Service Fees	\$ 1,647,074.80	1,265,315.28	381,760	30%
Unrestricted Carryover	\$ -	\$ -	\$ -	N/A
Total Revenue	\$ 4,667,683.17	\$ 5,408,386.56	(740,703)	-14%
Expense:				
Salary & Leave	\$ 2,269,874.62	2,126,448.82	143,426	7%
Fringe Benefits	\$ 2,166,653.21	2,082,825.05	83,828	4%
Independent Contractors	\$ 29,550.21	20,848.89	8,701	42%
Travel	\$ 132,573.50	133,373.81	(800)	-1%
Space Occupancy	\$ 193,828.32	187,739.29	6,089	3%
Office Administration	\$ 273,593.08	145,988.63	127,604	87%
Medical Supplies	\$ 110,201.22	72,127.08	38,074	53%
Automotive	\$ 1,628.43	5,364.35	(3,736)	-70%
Other	\$ 377,236.94	373,143.51	4,093	1%
Capital Expenditures	\$ 21,162.50	\$ 1,516.70	\$ 19,645.80	1295%
Total Expense	\$ 5,576,302.03	\$ 5,149,376.13	426,926	8%
Excess/(Deficit) of Revenue over Expense:	\$ (908,618.86)	\$ 259,010.43	(1,167,629)	-451%

Lake Cumberland District Health Department
Patient and Services YTD Current vs. Prior Comparison
As of Period Ending October 31, 2023

	<u>Current Year</u>	<u>Prior Year</u>	<u>Change</u>	<u>% Change</u>
Unduplicated Patients	7,995	6,834	1,161	16.99%
Services:				
Clinic	36,077	26,254	9,823	37.42%
Laboratory	5,288	3,093	2,195	70.97%
Total Services	41,365	29,347	12,018	40.95%
Encounters for Clinic	43,044	30,997	12,047	38.87%
RBRV's				
Clinic	8,894	8,341	553	6.63%
Laboratory	19,489	7,998	11,491	143.67%
Total RBRV's	28,383	16,339	12,044	73.71%
Services per Patient	5.17	4.29	0.88	20.48%
RBRV per Encounter	0.66	0.53	0.13	0.39

353 plus 758 report

	<u>Current Year</u>	<u>Prior Year</u>	<u>Change</u>	<u>% Change</u>
Clinic Services				
712	5	0	5 -	
800	454	497	(43)	-9%
801	9,223	8,311	912	11%
802	3,644	3,266	378	12%
803	2	1	1	100%
804	24,733	14,223	10,510	74%
805	5	4	1	25%
806	1,768	1,577	191	12%
807	156	80	76	95%
809	0	0	0 -	
810	846	845	1	0%
813	529	543	(14)	-3%
Total Clinic Services	41,365	29,347	12,018	41%

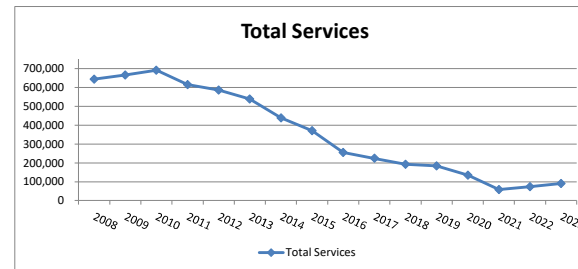
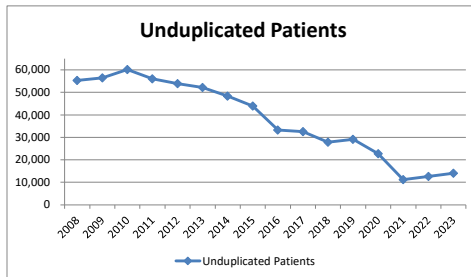
135 Report

135 Report

Patients	<u>Current Year</u>	<u>Prior Year</u>	<u>Change</u>	<u>% Change</u>
712	4	0	4	-
800	2	979	(977)	-100%
801	1,184	1,601	(417)	-26%
802	524	682	(158)	-23%
803	1	1	0	0%
804	6,092	4,270	1,822	43%
805	3	2	1	50%
806	370	454	(84)	-19%
807	38	40	(2)	-5%
809	0	0	0	-
810	54	682	(628)	-92%
813	171	265	(94)	-35%
858	0	0	0	-

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Unduplicated Patients	55,291	56,459	60,109	56,085	53,874	52,157	48,307	43,923	33,311	32,479	27,834	29,140	22,710	11,198	12,652	14,025
Services:																
Clinic	562,190	585,521	613,565	551,349	528,326	488,401	397,651	339,918	228,370	201,426	172,348	165,842	120,060	51,535	66,086	77,796
Laboratory	82,009	80,520	78,634	64,526	58,501	49,872	40,739	30,416	27,752	22,498	20,297	18,692	14,539	6,548	8,356	12,116
Total Services	644,199	666,041	692,199	615,875	586,827	538,273	438,390	370,334	256,122	223,924	192,645	184,534	134,599	58,083	74,442	89,912
Encounters for Clinic	616,281	640,742	663,299	597,270	577,400	540,174	440,548	373,098	259,694	226,337	168,156	193,105	132,057	53,842	77,765	93,416
RBRV's																
Clinic	240,947	265,036	267,943	252,792	259,908	263,838	181,067	148,794	102,022	97,865	68,014	78,768	49,661	17,618	20,916	23,244
Laboratory	375,144	588,419	903,902	230,018	208,696	211,587	195,440	142,286	109,408	83,104	62,403	63,897	47,855	15,044	20,223	39,540
Total RBRV's	616,091	853,455	1,171,845	482,809	468,604	475,424	376,506	291,080	211,429	180,969	130,418	142,665	97,516	32,662	41,139	62,784
Services per Patient	11.65	11.80	11.52	10.98	10.89	10.32	9.08	8.43	7.69	6.89	6.92	6.33	5.93	5.19	5.88	6.41
RBRV per Encounter	1.00	1.33	1.77	0.81	0.81	0.88	0.85	0.78	0.81	0.80	0.78	0.74	0.74	0.61	0.53	0.67
Service Fee Revenue	7,318,486	8,163,604	7,541,994	8,152,690	5,610,809	5,677,521	4,451,357	4,273,794	2,498,350	2,987,957	2,258,573	1,843,173	1,499,625	416,872	442,769	414,245
SF Revenue per Patient	132.36	144.59	125.47	145.36	104.15	108.85	92.15	97.30	75.00	92.00	81.14	63.25	66.03	37.23	35.00	29.54
SF Revenue per Encounter	11.88	12.74	11.37	13.65	9.72	10.51	10.10	11.45	9.62	13.20	13.43	9.54	11.36	7.74	5.69	4.43
SF Revenue per RBRV	11.88	9.57	6.44	16.89	11.97	11.94	11.82	14.68	11.82	16.51	17.32	12.92	15.38	12.76	10.76	6.60
% Increase/(Decrease)	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Unduplicated Patients	-3.30%	2.11%	6.46%	-6.69%	-3.94%	-3.19%	-7.38%	-9.08%	-24.16%	-2.50%	-14.30%	4.69%	-22.07%	-50.69%	12.98%	10.85%
Services:																
Clinic	6.34%	4.15%	4.79%	-10.14%	-4.18%	-7.56%	-18.58%	-14.52%	-32.82%	-11.80%	-14.44%	-3.77%	-27.61%	-57.08%	28.24%	17.72%
Laboratory	11.22%	-1.82%	-2.34%	-17.94%	-9.34%	-14.75%	-18.31%	-25.34%	-8.76%	-18.93%	-9.78%	-7.91%	-22.22%	-54.96%	27.61%	45.00%
Total Services	6.94%	3.39%	3.93%	-11.03%	-4.72%	-8.27%	-18.56%	-15.52%	-30.84%	-12.57%	-13.97%	-4.21%	-27.06%	-56.85%	28.16%	20.78%
Encounters for Clinic	6.12%	3.97%	3.52%	-9.95%	-3.33%	-6.45%	-18.44%	-15.31%	-30.40%	-12.84%	-25.71%	14.84%	-31.61%	-59.23%	44.43%	20.13%
RBRV's																
Clinic	9.40%	10.00%	1.10%	-5.65%	2.82%	1.51%	-31.37%	-17.82%	-31.43%	-4.07%	-30.50%	15.81%	-36.95%	-64.52%	18.72%	11.13%
Laboratory	-5.45%	56.85%	53.62%	-74.55%	-9.27%	1.39%	-7.63%	-27.20%	-23.11%	-24.04%	-24.91%	2.39%	-25.11%	-68.56%	34.43%	95.52%
Total RBRV's	-0.15%	38.53%	37.31%	-58.80%	-2.94%	1.46%	-20.81%	-22.69%	-27.36%	-14.41%	-27.93%	9.39%	-31.65%	-66.51%	25.95%	52.61%
Services per Patient	10.58%	1.25%	-2.38%	-4.64%	-0.81%	-5.25%	-12.07%	-7.09%	-8.81%	-10.33%	0.39%	-8.50%	-6.41%	-12.48%	13.44%	8.96%
RBRV per Encounter	-5.90%	33.24%	32.64%	-54.24%	0.40%	8.45%	-2.90%	-8.71%	4.36%	-1.79%	-3.00%	-4.74%	-0.05%	-17.85%	-12.79%	27.05%



Lake Cumberland District Health Department																
Financial Analysis																
Fiscal Year-to-Date as of October 31, 2023																
		Actual									Over/(Under) Budget			% Over/(Under) Budget		
Cost Center	CC#	Revenue	Expense	Excess	Revenue Budget YTD	Expense Budget YTD	Revenue Budget Year	Expense Budget Year	Revenue	Expense	Excess	Revenue	Expense	Excess		
Food Service	500	\$ 13,561.00	\$ 102,319.27	(88,758)	112,797	112,797	338,390	338,390	(99,236)	(10,477)	(88,758)	-87.98%	-9.29%	-78.69%		
Public Facilities	520	\$ 16,593.62	\$ 20,966.43	(4,373)	63,333	28,239	190,000	84,718	(46,740)	(7,273)	(39,467)	-73.80%	-11.48%	-62.32%		
General Sanitation	540	\$ -	\$ 57,335.52	(57,336)	59,441	59,441	178,324	178,324	(59,441)	(2,106)	(57,336)	-100.00%	-3.54%	-96.46%		
Onsite Sewage	560	\$ 229,994.43	\$ 262,578.23	(32,584)	279,240	279,240	837,719	837,719	(49,245)	(16,662)	(32,584)	-17.64%	-5.97%	-11.67%		
Tanning Beds	580	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
Food License Project	590	\$ 97,498.15	\$ 84,913.23	12,585	96,333	75,858	289,000	227,575	1,165	9,055	(7,890)	1.21%	9.40%	-8.19%		
Radon	591	\$ 117.56	\$ 170.86	(53)	1,333	1,333	4,000	4,000	(1,216)	(1,163)	(53)	-91.18%	-87.19%	-3.99%		
Retail Food Standards Grant	592	\$ -	\$ -	0	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	0.00%	0.00%	0.00%		
Healthy Homes & Lead Poison Pr	598	\$ -	\$ -	0	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	0.00%	0.00%	0.00%		
Dental Services	712	\$ 102.13	\$ 11.85	90	1,497	1,497	4,491	4,491	(1,395)	(1,485)	90	-93.18%	-99.21%	6.03%		
Asthma Education	722	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
ELC Covid Mini-Grant	723	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
KWSCP Pink County Outreach	725	\$ -	\$ -	0	96,205	96,205	288,616	288,616	(96,205)	(96,205)	0	-100.00%	-100.00%	0.00%		
Zika Preparedness and Response	726	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
Harm Reduction/Needle Exchange	727	\$ 31,655.32	\$ 29,470.69	2,185	39,573	39,573	118,720	118,720	(7,918)	(10,103)	2,185	-20.01%	-25.53%	5.52%		
Diabetes Disease Management	728	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
Vector Surveillance	729	\$ -	\$ -	0	1,380	1,380	4,140	4,140	(1,380)	(1,380)	0	-100.00%	-100.00%	0.00%		
Breast Cancer R&E Trust Fund	730	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
Opioid Crisis Response	731	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
DIABETES PREVENTION PROG	732	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
SSP Expansion Project	734	\$ -	\$ (2,732.28)	2,732	24,667	24,667	74,000	74,000	(24,667)	(27,399)	2,732	-100.00%	-111.08%	11.08%		
Oral Health Coalition	735	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
Community Health Action Team	736	\$ 10,000.00	\$ 13,172.26	(3,172)	28,982	28,982	86,946	86,946	(18,982)	(15,810)	(3,172)	-65.50%	-54.55%	-10.95%		
EMERGING INFECTIOUS DISEA	737	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
KCCSP Outreach & Education	738	\$ 96,420.35	\$ 104,865.34	(8,445)	96,205	96,205	288,616	288,616	215	8,660	(8,445)	0.22%	9.00%	-8.78%		
Coordinated School Health	740	\$ 104.37	\$ 136.67	(32)	6,289	6,289	18,867	18,867	(6,185)	(6,152)	(32)	-98.34%	-97.83%	-0.51%		
Passport Referrals	741	\$ 266,500.00	\$ 194,241.38	72,259	88,833	88,833	266,500	266,500	177,667	105,408	72,259	200.00%	118.66%	81.34%		
EnviroHealth Link	742	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
Federal Hands Special Project	743	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
CHW Expansion OHE	744	\$ 53,312.62	\$ 63,195.20	(9,883)	103,511	103,511	310,533	310,533	(50,198)	(40,316)	(9,882)	-48.50%	-38.95%	-9.55%		
Winter Storm	745	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
Environmental Strike Team	746	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
KHREF	747	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
IEP School Services	748	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
Regional EPI HAI Activities	749	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
Accreditation	750	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
HANDS GF Services	752	\$ -	\$ 403.85	(404)	0	0	0	0	0	404	(404)	0.00%	0.00%	0.00%		
PHEP	753	\$ 9,759.00	\$ 83,440.92	(73,682)	58,864	58,864	176,591	176,591	(49,105)	24,577	(73,682)	-83.42%	41.75%	-125.17%		
Zika Vector Control	755	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
PERSONAL RESPNSBLTY EDC	756	\$ 2,551.24	\$ 3,083.98	(533)	58,865	58,865	176,595	176,595	(56,314)	(55,781)	(533)	-95.67%	-94.76%	-0.91%		
Regional EPI	757	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
GO365 (HUMANA VITALITY)	758	\$ 25,603.50	\$ 22,948.64	2,655	86,338	86,338	259,014	259,014	(60,735)	(63,389)	2,655	-70.35%	-73.42%	3.07%		
ELC Surveillance Activities	759	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
HANDS - Federal Home Visiting	760	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
Diabetes Telehealth	761	\$ 50,000.00	\$ 56,533.79	(6,534)	46,173	46,173	138,520	138,520	3,827	10,360	(6,534)	8.29%	22.44%	-14.15%		
Smiling Schools Program	762	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
JULY 2022 FLOOD	763	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
HEP A Outbreak Activities	764	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
Tobacco Program Federal Funds	765	\$ 6,832.01	\$ 7,609.28	(777)	8,333	8,333	25,000	25,000	(1,501)	(724)	(777)	-18.02%	-8.69%	-9.33%		
MCH Coordinator	766	\$ 67,289.00	\$ 76,738.81	(9,450)	121,085	121,085	363,255	363,255	(53,796)	(44,346)	(9,450)	-44.43%	-36.62%	-7.80%		
HANDS Expanded Multi-Gravida	767	\$ -	\$ -	0	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	0.00%	0.00%	0.00%		
ELC ENHANCING DETECTION	769	\$ 45,322.28	\$ 64,677.83	(19,356)	663,348	663,348	1,990,045	1,990,045	(618,026)	(598,670)	(19,356)	-93.17%	-90.25%	-2.92%		
Kentucky Colon Cancer Screenin	770	\$ -	\$ -	0	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	0.00%	0.00%	0.00%		
HBE Assistance	772	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
Contract Tracing	773	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
Child Fatality Prevention	774	\$ -	\$ 648.43	(648)	0	0	0	0	0	648	(648)	0.00%	0.00%	0.00%		
ECD School Projects	775	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%		
Strengthening Public Health Infra	777	\$ -	\$ -	0	10,150	10,150	30,450	30,450	(10,150)	(10,150)	0	-100.00%	-100.00%	0.00%		
OD2A Bridge Grant	780	\$ 15,514.08	\$ 26,664.20	(11,150)	90,000	90,000	270,000	270,000	(74,486)	(63,336)	(11,150)	-82.76%	-70.37%	-12.39%		
Harm Reduction-MSA	781	\$ -	\$ -	0	26,667	26,667	80,000	80,000	(26,667)	(26,667)	0	-100.00%	-100.00%	0.00%		
PHPS OHE Harm Reduction (Oct	782	\$ -	\$ 850.00	(850)	13,333	13,333	40,000	40,000	(13,333)	(12,483)	(850)	-100.00%	-93.63%	-6.38%		
Pediatric/Adolescent	800	\$ 3,932.98	\$ 14,527.97	(10,595)	11,813	11,813	35,438	35,438	(7,880)	2,715	(10,595)	-66.71%	22.99%	-89.69%		
Immunizations	801	\$ 101,810.89	\$ 243,259.27	(141,448)	321,438	321,438	964,315	964,315	(219,627)	(78,179)	(141,448)	-68.33%	-24.32%	-44.00%		
Family Planning	802	\$ 111,860.01	\$ 201,030.68	(89,171)	291,132	291,132	873,395	873,395	(179,272)	(90,101)	(89,170)	-61.58%	-30.95%	-30.63%		
Maternity Services	803	\$ 39.67	\$ 256.40	(217)	0	0	0	0	0	256	(217)	0.00%	0.00%	0.00%		
WIC Services	804	\$ 370,183.00	\$ 653,381.19	(283,198)	608,127	608,127	1,824,380	1,824,380	(237,944)	45,255	(283,198)	-39.13%	7.44%	-46.57%		
Medical Nutrition	805	\$ 14,653.31	\$ 33,307.27	(18,654)	19,558	19,558	58,674	58,675	(4,905)	13,749	(18,654)	-25.08%	70.30%	-95.38%		
TB	806	\$ 31,854.43	\$ 109,990.02	(78,136)	115,750	115,750	347,251	347,251	(83,896)	(5,760)	(78,135)	-72.48%	-4.98%	-67.50%		
STD Services	807	\$ 2,129.03	\$ 10,327.89	(8,199)	7,932	7,932	23,796	23,795	(5,803)	2,396	(8,199)	-73.16%	30.21%	-103.37%		
Communicable Disease	808	\$ -	\$ 34,337.38	(34,337)	93,511	93,511	280,532	280,532	(93,511)	(59,173)	(34,337)	-100.00%	-63.28%	-36.72%		
Diabetes	809	\$ 50,072.06	\$ 85,090.68	(35,019)	100,044	100,044	300,133	300,133	(49,972)	(14,954)	(35,019)	-49.95%	-14.95%	-35.00%		

Lake Cumberland District Health Department															
Financial Analysis															
Fiscal Year-to-Date as of October 31, 2023															
			Actual							Over/(Under) Budget			% Over/(Under) Budget		
Cost Center	CC#	Revenue	Expense	Excess	Revenue Budget YTD	Expense Budget YTD	Revenue Budget Year	Expense Budget Year	Revenue	Expense	Excess	Revenue	Expense	Excess	
Adult Services	810	\$ 5,967.48	\$ 33,264.00	(27,297)	44,055	44,055	132,166	132,166	(38,088)	(10,791)	(27,297)	-86.45%	-24.49%	-61.98%	
Lead Poisoning Prevention	811	\$ 34.73	\$ -	35	140	140	420	420	(105)	(140)	35	-75.19%	-100.00%	24.81%	
Breast & Cervical Cancer	813	\$ 6,359.02	\$ 20,550.76	(14,192)	19,307	19,307	57,920	57,920	(12,948)	1,244	(14,192)	-67.06%	6.44%	-73.51%	
MCH Forum	816	\$ -	\$ 952.98	(953)	0	0	0	0	0	953	(953)	0.00%	0.00%	0.00%	
Healthy Communities - Tobacco	817	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
Community Based Services	818	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
PREPAREDNESS COORDINTN	821	\$ 38,797.25	\$ 52,885.06	(14,088)	63,592	63,592	190,776	190,776	(24,795)	(10,707)	(14,088)	-38.99%	-16.84%	-22.15%	
PREPAREDNESS EPIDEM & SU	822	\$ 31,534.21	\$ 40,535.02	(9,001)	45,565	45,565	136,696	136,696	(14,031)	(5,030)	(9,001)	-30.79%	-11.04%	-19.75%	
PREPAREDNESS MEDICAL RS	823	\$ -	\$ 7.20	(7)	0	0	0	0	0	7	(7)	0.00%	0.00%	0.00%	
Bioterrorism - Focus Area F	824	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
WFD School Health	825	\$ -	\$ -	(41.31)	0	0	0	0	0	(41)	41	0.00%	0.00%	0.00%	
Local Community Public Health P	826	\$ -	\$ 5,769.18	(5,769)	0	0	0	0	0	5,769	(5,769)	0.00%	0.00%	0.00%	
Teen Pregnancy Prevention	827	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
Addressing Barriers to DSMES	828	\$ -	\$ -	-	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
Heart4Change	829	\$ -	\$ -	-	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
Sexual Risk Avoidance Education	830	\$ -	\$ -	-	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
Worksite Wellness Project	831	\$ -	\$ -	-	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
Worksite Wellness	832	\$ 72,370.45	\$ 24,739.63	47,631	90,000	90,000	270,000	270,000	(17,630)	(65,260)	47,631	-19.59%	-72.51%	52.92%	
Breastfeeding	833	\$ 19,020.40	\$ 30,573.43	(11,553)	31,750	31,750	95,249	95,249	(12,729)	(1,176)	(11,553)	-40.09%	-3.70%	-36.39%	
KIRP	834	\$ -	\$ -	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
HPP Activity Support	835	\$ -	\$ -	-	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
Tobacco Prevention Project	836	\$ 45,925.94	\$ 54,135.82	(8,210)	59,589	59,589	178,766	178,766	(13,663)	(5,453)	(8,210)	-22.93%	-9.15%	-13.78%	
Abstinence Education	837	\$ -	\$ -	-	0	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	0.00%	0.00%	0.00%	
Marshall Univ. Diabetes Grant	839	\$ -	\$ 366.51	(367)	0	0	0	0	0	367	(367)	0.00%	0.00%	0.00%	
Breastfeeding Peer Counselor	840	\$ 25,922.78	\$ 35,845.56	(9,923)	40,667	40,667	122,000	122,000	(14,744)	(4,821)	(9,923)	-36.26%	-11.85%	-24.40%	
Federal Diabetes Today	841	\$ -	\$ 239.85	(240)	0	0	0	0	0	240	(240)	0.00%	0.00%	0.00%	
HIV Counseling & Testing	842	\$ 14.89	\$ 30.61	(16)	5,803	5,803	17,410	17,410	(5,788)	(5,773)	(16)	-99.74%	-99.47%	-0.27%	
Ryan White	844	\$ 118,280.95	\$ 164,144.85	(45,864)	225,000	225,000	675,000	675,000	(106,719)	(60,855)	(45,864)	-47.43%	-27.05%	-20.38%	
Ryan White	845	\$ 38,703.28	\$ 48,452.20	(9,749)	66,667	66,667	200,000	200,000	(27,963)	(18,214)	(9,749)	-41.95%	-27.32%	-14.62%	
Rural Health Opioid Grant	846	\$ -	\$ (310.95)	311	0	0	0	0	0	(311)	311	0.00%	0.00%	0.00%	
KIPRC JAIL EDUCATION GRAN	847	\$ 17,013.61	\$ 1,872.77	15,141	83,333	83,333	250,000	250,000	(66,320)	(81,460)	15,141	-79.58%	-97.75%	18.17%	
Healthy Start Project	848	\$ 22,942.13	\$ 29,697.68	(6,756)	22,160	22,160	66,480	66,480	782	7,538	(6,756)	3.53%	34.01%	-30.49%	
USDA Rural Bus. Dev. Grant	849	\$ -	\$ -	-	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
KIPRC HARM REDUCTION SUM	850	\$ -	\$ -	-	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
Pandemic Flu Summit	851	\$ -	\$ -	-	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
KYOAC Grant	852	\$ 250,000.00	\$ 74,653.09	175,347	0	0	0	0	250,000	74,653	175,347	0.00%	0.00%	0.00%	
HANDS PRIMA GRAVIDA PROG	853	\$ 781,945.00	\$ 1,218,945.59	(437,001)	2,207,532	2,207,532	6,622,596	6,622,596	(1,425,587)	(988,587)	(437,000)	-64.58%	-44.78%	-19.80%	
WIC Infrastructure	854	\$ 10,490.00	\$ -	10,490	5,167	5,167	15,500	15,500	5,323	(5,167)	10,490	103.03%	-100.00%	203.03%	
HEP C	855	\$ -	\$ -	-	0	9,497	9,497	28,490	28,490	(9,497)	(9,497)	0	-100.00%	-100.00%	0.00%
Arthritis	856	\$ -	\$ -	-	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
Physical Activity	857	\$ -	\$ -	-	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
Supplemental School Health	858	\$ -	\$ -	-	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
Immunization Catchup	859	\$ -	\$ -	-	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
KHELP	871	\$ -	\$ -	-	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
TLC - Obesity Grant	872	\$ -	\$ -	-	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
HPP Coordinators	875	\$ -	\$ -	-	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
Hands Program Expansion	877	\$ -	\$ -	-	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
Ryan White COVID-19 Cares	882	\$ -	\$ -	-	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
EPSDT Verbal Notification	883	\$ -	\$ 92.23	(92)	0	0	0	0	0	92	(92)	0.00%	0.00%	0.00%	
WIC Operational Adjust Funding	886	\$ -	\$ -	-	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
Immunization Grant Special Proj	887	\$ 507.41	\$ 574.58	(67)	23,978	23,978	71,935	71,935	(23,471)	(23,404)	(67)	-97.88%	-97.60%	-0.28%	
MonkeyPox	888	\$ -	\$ -	-	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
Hurricane Ian	889	\$ -	\$ -	-	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	
Core Assessment & Policy Dev.	890	\$ 300.00	\$ 1,971.09	(1,671)	1,953	1,953	5,858	5,858	(1,653)	18	(1,671)	-84.64%	0.94%	-85.57%	
Medicaid Match	891	\$ -	\$ -	-	0	22,912	22,912	68,735	68,735	(22,912)	(22,912)	0	-100.00%	-100.00%	0.00%
Minor Receipts	892	\$ 1,350.51	\$ 2,977.65	(1,627)	0	0	0	0	1,351	2,978	(1,627)	0.00%	0.00%	0.00%	
Capital	894	\$ -	\$ 13,162.50	(13,163)	142,079	142,079	426,237	426,237	(142,079)	(128,917)	(13,163)	-100.00%	-90.74%	-9.26%	
Allocable Direct	895	\$ 1,454,937.09	\$ 1,060,461.32	394,476	1,557,199	1,200,874	4,671,597	3,602,621	(102,262)	(140,412)	38,150	-6.57%	-9.02%	2.45%	
Total		\$ 4,667,683.17	\$ 5,576,302.03	(908,619)	8,620,026	8,208,132	25,860,077	24,624,395	(3,952,343)	(2,631,830)	(1,320,513)	-45.85%	-30.53%	-15.32%	

Lake Cumberland District Health Department
Allowable Unrestricted Reserve Calculation
As of Period Ending June 30, 2023

CC#	Cost Center	Expense	Service Fees	Service Fee % of Total Expense	Non-Fee Program Expense	Fee for Service Program Expense
500	Food Service	313,148	240,034	76.65%	0	313,148
520	Public Facilities	87,519	197,657	225.85%	0	87,519
540	General Sanitation	170,163	0	0.00%	170,163	0
560	Onsite Sewage	844,452	537,106	63.60%	0	844,452
590	Food License Project	241,254	299,414	124.11%	0	241,253
591	Radon	742	0	0.00%	742	0
712	Dental Services	808	317	39.22%	808	0
725	KWSCP Pink County Outreach	654	0	0.00%	654	0
727	Harm Reduction/Needle Exchange	79,867	0	0.00%	79,867	0
729	Vector Surveillance	11,250	0	0.00%	11,250	0
734	SSP Expansion Project	60,292	0	0.00%	60,292	0
736	Community Health Action Team	50,104	0	0.00%	50,104	0
738	KCCSP Outreach & Education	177,937	0	0.00%	177,937	0
740	Coordinated School Health	40,686	0	0.00%	40,686	0
742	EnviroHealth Link	4,499	0	0.00%	4,499	0
743	Federal Hands Special Project	43,623	0	0.00%	43,623	0
744	CHW Expansion OHE	164,023	0	0.00%	164,023	0
753	PHEP	134,355	0	0.00%	134,355	0
756	PERSONAL RESPNSBLTY EDCTN PRO	156,496	0	0.00%	156,496	0
758	GO365 (HUMANA VITALITY)	252,968	243,913	96.42%	0	252,968
759	ELC Surveillance Activities	440	0	0.00%	440	0
760	HANDS - Federal Home Visiting	816	0	0.00%	816	0
761	Diabetes Telehealth	33,422	0	0.00%	33,422	0
763	JULY 2022 FLOOD	1,144	0	0.00%	1,144	0
765	Tobacco Program Federal Funds	16,762	0	0.00%	16,762	0
766	MCH Coordinator	265,476	0	0.00%	265,476	0
769	ELC ENHANCING DETECTION	307,164	0	0.00%	307,164	0
771	PHEP Special Project	154	0	0.00%	154	0
772	HBE Assistance	23,038	0	0.00%	23,038	0
773	Contract Tracing	219	0	0.00%	219	0
774	Child Fatality Prevention	139	0	0.00%	139	0
775	ECD School Projects	25,000	0	0.00%	25,000	0
800	Pediatric/Adolescent	28,639	6,510	22.73%	28,639	0
801	Immunizations	719,951	146,320	20.32%	719,951	0
802	Family Planning	763,810	156,811	20.53%	763,810	0
803	Maternity Services	447	108	24.13%	447	0
804	WIC Services	1,948,112	37	0.00%	1,948,112	0
805	Medical Nutrition	72,255	936	1.30%	72,255	0
806	TB	370,942	68,759	18.54%	370,942	0
807	STD Services	25,025	3,933	15.72%	25,025	0
808	Communicable Disease	33,588	0	0.00%	33,588	0
809	Diabetes	360,101	0	0.00%	360,101	0
810	Adult Services	136,471	24,434	17.90%	136,471	0
811	Lead Poisoning Prevention	1,886	571	30.27%	1,886	0
813	Breast & Cervical Cancer	57,443	5,547	9.66%	57,443	0
816	MCH Forum	60,999	0	0.00%	60,999	0
821	PREPAREDNESS COORDINTN & TRNC	157,375	0	0.00%	157,375	0
822	PREPAREDNESS EPIDEM & SURVLLN	128,130	0	0.00%	128,130	0
825	WFD School Health	131,989	0	0.00%	131,989	0
827	Teen Pregnancy Prevention	8,252	0	0.00%	8,252	0
832	Worksite Wellness	249,242	0	0.00%	249,242	0
833	Breastfeeding	85,198	0	0.00%	85,198	0
836	Tobacco Prevention Project	161,604	2,500	1.55%	161,604	0
838	Foundation for Health KY-CHIP	26	0	0.00%	26	0
839	Marshall Univ. Diabetes Grant	1,954	0	0.00%	1,954	0
840	Breastfeeding Peer Counselor	95,244	0	0.00%	95,244	0
841	Federal Diabetes Today	26,189	0	0.00%	26,189	0
844	Ryan White	565,418	0	0.00%	565,418	0
845	Ryan White	165,796	0	0.00%	165,796	0

Lake Cumberland District Health Department
Allowable Unrestricted Reserve Calculation
As of Period Ending June 30, 2023

CC#	Cost Center	Expense	Service Fees	Service Fee % of Total Expense	Non-Fee Program Expense	Fee for Service Program Expense
846	Rural Health Opioid Grant	311	0	0.00%	311	0
847	KIPRC JAIL EDUCATION GRANT	172,413	0	0.00%	172,413	0
848	Healthy Start Project	62,623	0	0.00%	62,623	0
853	HANDS PRIMA GRAVIDA PROGRAM	3,407,215	2,390,810	70.17%	0	3,407,215
854	WIC Infrastructure	3,573	0	0.00%	3,573	0
859	Immunization Catchup	273	0	0.00%	273	0
883	EPSDT Verbal Notification	178	0	0.00%	178	0
887	Immunization Grant Special Project	121	0	0.00%	121	0
888	MonkeyPox	4,363	0	0.00%	4,363	0
889	Hurricane Ian	6,398	0	0.00%	6,398	0
890	Core Assessment & Policy Dev.	15,363	1,811	11.79%	15,363	0
891	Medicaid Match	10,539	0	0.00%	10,539	0
892	Minor Receipts	2,834	19	0.67%	2,834	0
894	Capital	20,726	0	0.00%	20,726	0
895	Allocable Direct	3,301,969	128,958	3.91%	3,301,969	0
	Total	16,873,599	0	0.00%	11,727,044	5,146,554

Multiplier for Allowed Unrestricted Reserve 30% 40%

Allowed Non-Fee for Service Unrestricted Reserve & Fee for Service Unrestricted Reserve \$ 3,518,113.07 \$ 2,058,621.73

Allowed Non-Service Fee Restricted Reserves (30% of Total Non-Service Fee Expenses) 3,518,113

Allowed Service Fee Restricted Reserves (40% of Total Service Fee Expenses) 2,058,622

Total Allowed Unrestricted Reserve 5,576,735

Fiscal Year End Actual Unrestricted Reserve 8,316,753

Remaining Allowable Unrestricted Reserve (2,740,019)

Description	FY2022		FY 2023	
Current Allowed Unrestricted Reserve	\$ 5,355,210.97	100%	5,576,734.80	100%
Fiscal Year End Actual Unrestricted Reserve	6,026,227.00	113%	8,316,753.41	149%
Remaining Allowable Unrestricted Reserve	<u>\$ (671,016.03)</u>	-13%	<u>(2,740,018.61)</u>	-49%
Total Program Restricted Reserves	<u>\$ 7,867,826.55</u>		<u>7,822,123.13</u>	
Total Reserves	<u><u>13,894,053.55</u></u>		<u><u>16,138,876.54</u></u>	

Total	\$ 3,825,352.09
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Some of these additional allocation modifications are immediately offset by additional expenses. Some are modifications to cover existing expenses. And, some are partially offset by additional expenses and partially covering existing expenses. Some of the reductions are immediately offset by an addition in an equal amount. These are allocations Frankfort has just shifted around to correct tracking on their end, e.g. correcting a grant source identification number. Additionally each increased budget modification includes instruction on how the funds are to be accessed, and we may or may not be able to fully access all the funds

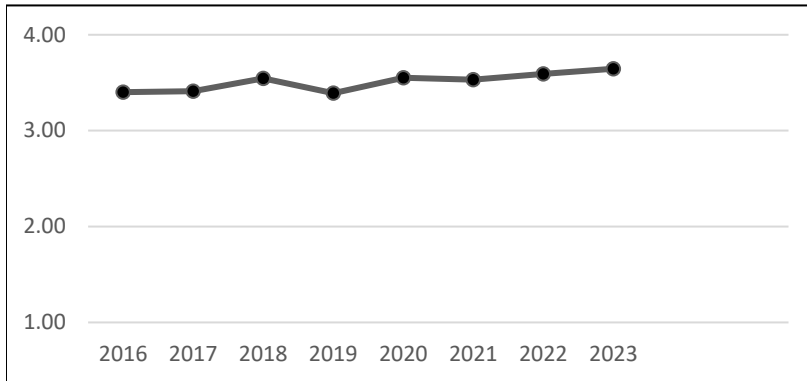
2023 LCDHD Employee Satisfaction Survey

Year	Res	Res Rate
2016	98 of 166	59.0%
2017	80 of 161	49.7%
2018	68 of 148	45.9%
2019	69 of 135	51.1%
2020	76 of 143	53.1%

Year	Res	Res Rate
2021	97 of 138	70.3%
2022	103 of 144	71.5%
2023	87 of 143	60.8%

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

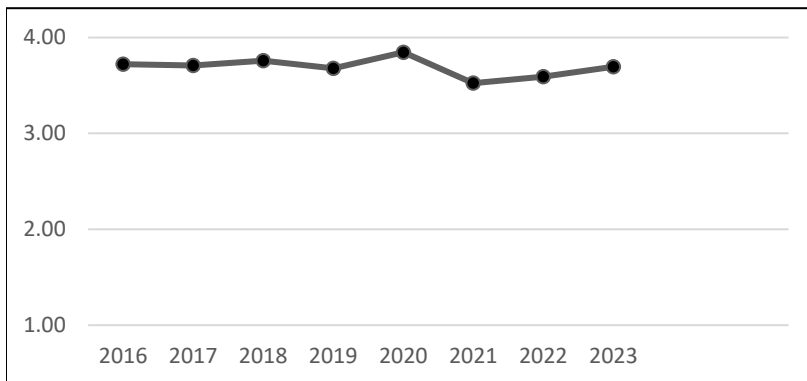
1 Over the last year, have you been satisfied with how Amy C. Tomlinson communicates with employees district-wide?



Year	Resp	μ
2016	97	3.40
2017	78	3.41
2018	66	3.55
2019	64	3.39
2020	76	3.55
2021	92	3.53
2022	98	3.59
2023	79	3.65

2023		
Score	Score	Resp
SS=4	72%	57
S=3	23%	18
D=2	3%	2
SD=1	3%	2

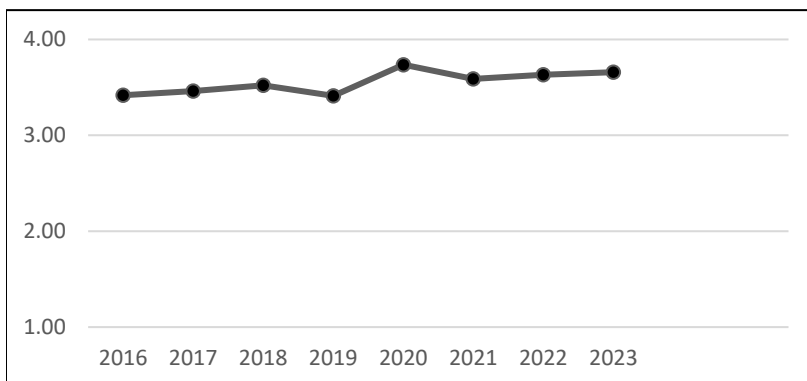
2 Over the last year, have you been satisfied in regards to how timely Amy C. Tomlinson has responded to your questions and requests?



Year	Resp	μ
2016	43	3.72
2017	31	3.71
2018	29	3.76
2019	31	3.68
2020	39	3.85
2021	42	3.52
2022	54	3.59
2023	46	3.70

2023		
Score	Score	Resp
SS=4	76%	35
S=3	20%	9
D=2	2%	1
SD=1	2%	1

3 Over the last year, have you been satisfied that Amy C. Tomlinson has done a good job?

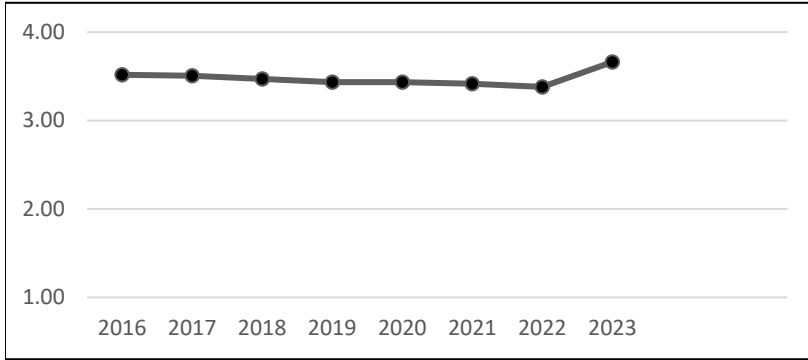


Year	Resp	μ
2016	96	3.42
2017	78	3.46
2018	67	3.52
2019	68	3.41
2020	76	3.74
2021	92	3.59
2022	98	3.63
2023	79	3.66

2023		
Score	Score	Resp
SS=4	71%	56
S=3	27%	21
D=2		0
SD=1	3%	2

2023 LCDHD Employee Satisfaction Survey

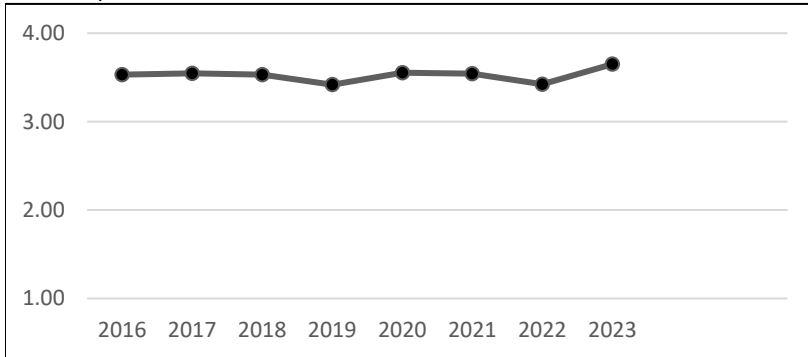
4 Over the last year, have you been satisfied with how your Division Director has communicated within your Division?



Year	Resp	μ
2016	91	3.52
2017	77	3.51
2018	66	3.47
2019	67	3.43
2020	74	3.43
2021	89	3.42
2022	92	3.38
2023	80	3.66

2023		
Score	Score	Resp
SS=4	70%	56
S=3	28%	22
D=2	1%	1
SD=1	1%	1

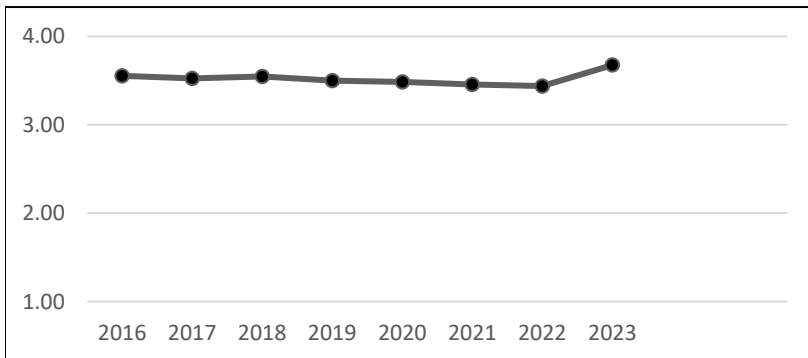
5 Over the last year, have you been satisfied in regards to how timely your Division Director has responded to your questions or requests?



Year	Resp	μ
2016	90	3.53
2017	77	3.55
2018	64	3.53
2019	67	3.42
2020	74	3.55
2021	90	3.54
2022	92	3.42
2023	80	3.65

2023		
Score	Score	Resp
SS=4	70%	56
S=3	26%	21
D=2	3%	2
SD=1	1%	1

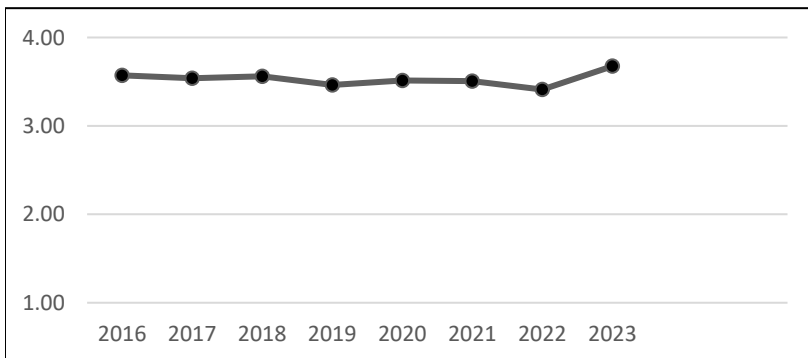
6 I am satisfied that your Division Director appreciates my work.



Year	Resp	μ
2016	92	3.55
2017	76	3.53
2018	64	3.55
2019	66	3.50
2020	74	3.49
2021	88	3.45
2022	89	3.44
2023	80	3.68

2023		
Score	Score	Resp
SS=4	71%	57
S=3	26%	21
D=2	1%	1
SD=1	1%	1

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

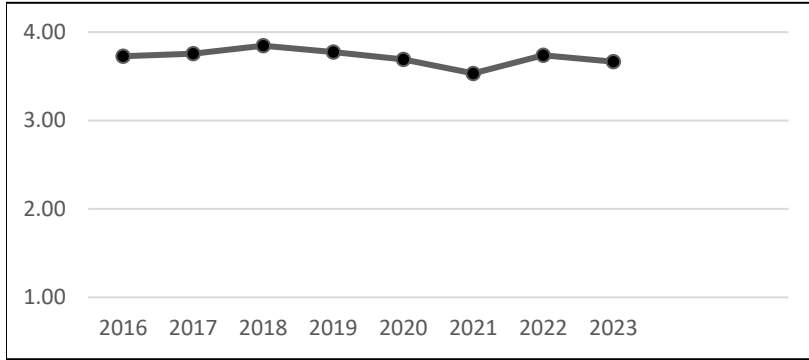


Year	Resp	μ
2016	91	3.57
2017	76	3.54
2018	66	3.56
2019	67	3.46
2020	74	3.51
2021	87	3.51
2022	90	3.41
2023	80	3.68

2023		
Score	Score	Resp
SS=4	70%	56
S=3	29%	23
D=2		0
SD=1	1%	1

2023 LCDHD Employee Satisfaction Survey

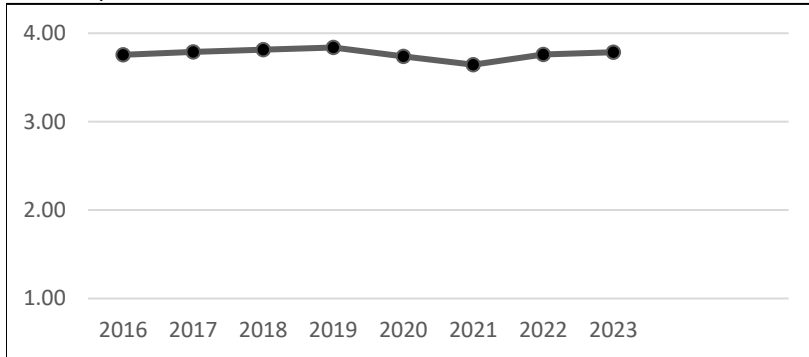
8 Over the last year, have you been satisfied with how your Immediate Supervisor has communicated with you?



Year	Resp	μ
2016	33	3.73
2017	33	3.76
2018	26	3.85
2019	31	3.77
2020	42	3.69
2021	45	3.53
2022	46	3.74
2023	36	3.67

2023		
Score	Score	Resp
SS=4	67%	24
S=3	33%	12
D=2		0
SD=1		0

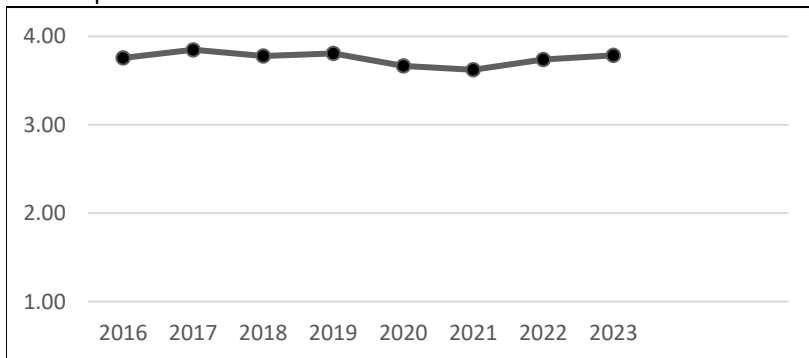
9 Over the last year, have you been satisfied in regards to how timely your Immediate Supervisor has responded to your questions and requests?



Year	Resp	μ
2016	33	3.76
2017	33	3.79
2018	27	3.81
2019	31	3.84
2020	42	3.74
2021	45	3.64
2022	46	3.76
2023	37	3.78

2023		
Score	Score	Resp
SS=4	78%	29
S=3	22%	8
D=2		0
SD=1		0

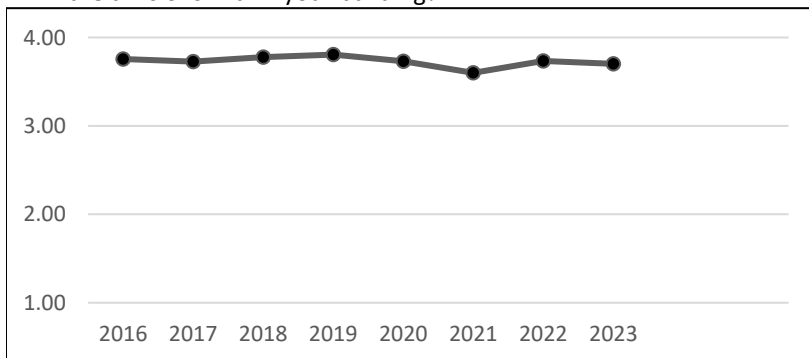
10 Over the last year, have you been satisfied with the comfort level you have felt when making suggestions to your Immediate Supervisor ?



Year	Resp	μ
2016	33	3.76
2017	33	3.85
2018	27	3.78
2019	31	3.81
2020	42	3.67
2021	45	3.62
2022	46	3.74
2023	37	3.78

2023		
Score	Score	Resp
SS=4	78%	29
S=3	22%	8
D=2		0
SD=1		0

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

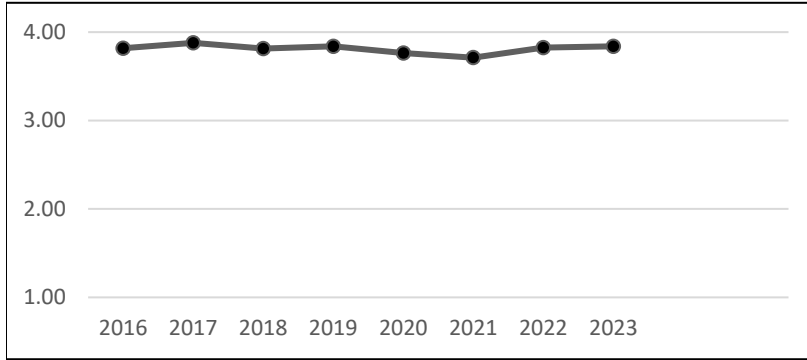


Year	Resp	μ
2016	33	3.73
2017	33	3.73
2018	27	3.78
2019	31	3.81
2020	41	3.73
2021	45	3.60
2022	45	3.73
2023	37	3.70

2023		
Score	Score	Resp
SS=4	70%	26
S=3	30%	11
D=2		0
SD=1		0

2023 LCDHD Employee Satisfaction Survey

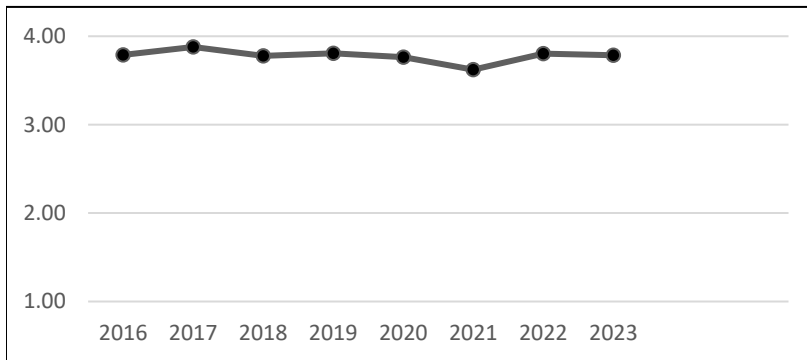
12 Over the last year, how satisfied have you been with your Immediate Supervisor in regards to being understanding of your family and personal issues?



Year	Resp	μ
2016	33	3.82
2017	33	3.88
2018	27	3.81
2019	31	3.84
2020	42	3.76
2021	45	3.71
2022	46	3.83
2023	37	3.84

2023		
Score	Score	Resp
SS=4	84%	31
S=3	16%	6
D=2		0
SD=1		0

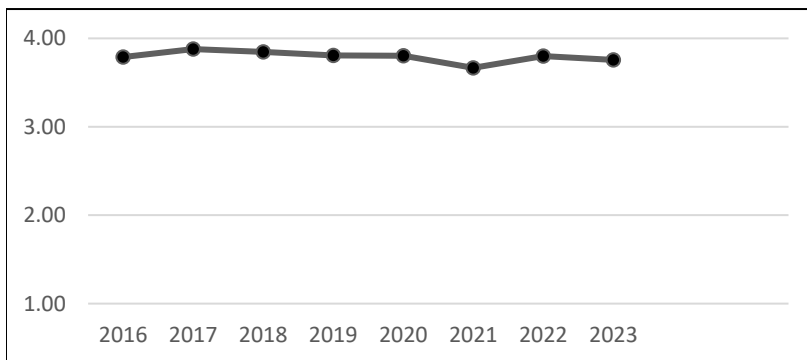
13 I am satisfied that your Immediate Supervisor appreciates my work.



Year	Resp	μ
2016	33	3.79
2017	33	3.88
2018	27	3.78
2019	31	3.81
2020	42	3.76
2021	45	3.62
2022	46	3.80
2023	37	3.78

2023		
Score	Score	Resp
SS=4	78%	29
S=3	22%	8
D=2		0
SD=1		0

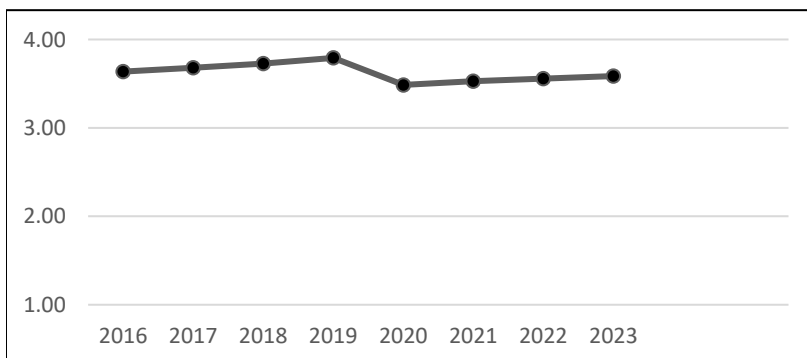
14 Over the last year, have you been satisfied that your Immediate Supervisor is doing a good job?



Year	Resp	μ
2016	33	3.79
2017	33	3.88
2018	26	3.85
2019	31	3.81
2020	41	3.80
2021	45	3.67
2022	45	3.80
2023	37	3.76

2023		
Score	Score	Resp
SS=4	76%	28
S=3	24%	9
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.

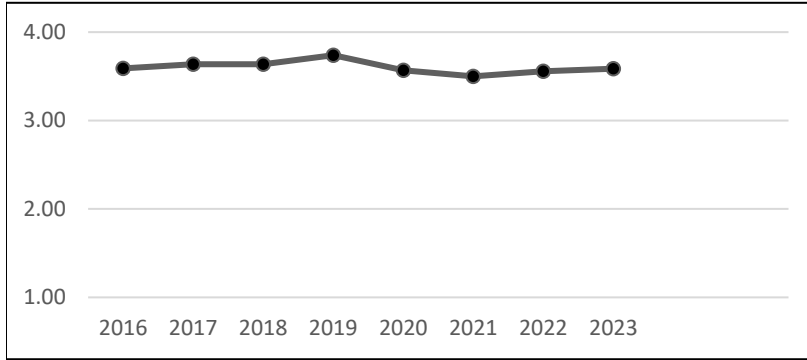


Year	Resp	μ
2016	22	3.64
2017	22	3.68
2018	22	3.73
2019	24	3.79
2020	37	3.49
2021	36	3.53
2022	54	3.56
2023	46	3.59

2023		
Score	Score	Resp
SS=4	63%	29
S=3	35%	16
D=2		0
SD=1	2%	1

2023 LCDHD Employee Satisfaction Survey

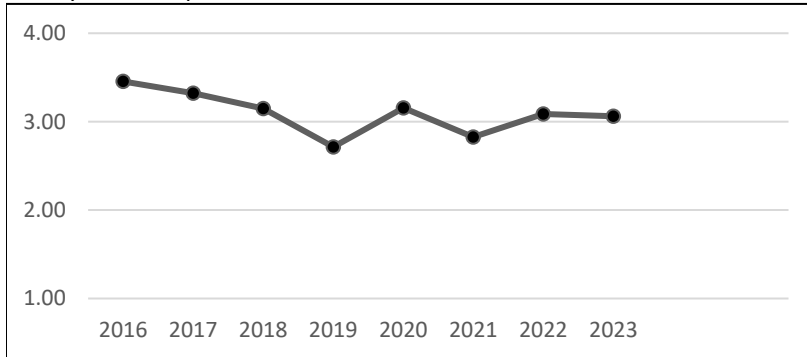
16 Over the last year, how satisfied have you been with how your Office Manager promotes teamwork and comradery across all the divisions within your building?



Year	Resp	μ
2016	22	3.59
2017	22	3.64
2018	22	3.64
2019	23	3.74
2020	37	3.57
2021	34	3.50
2022	54	3.56
2023	46	3.59

2023		
Score	Score	Resp
SS=4	65%	30
S=3	30%	14
D=2	2%	1
SD=1	2%	1

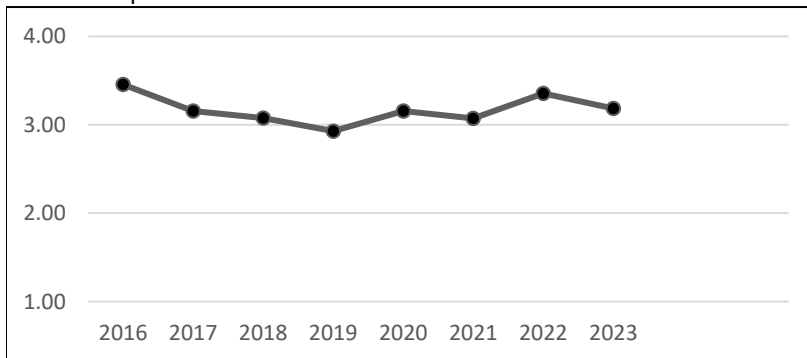
17 Over the last year, how satisfied have you been with the maintenance services provided (filters, heating/cooling, plumbing, etc.) at your headquarters?



Year	Resp	μ
2016	33	3.45
2017	31	3.32
2018	27	3.15
2019	28	2.71
2020	26	3.15
2021	40	2.83
2022	47	3.09
2023	49	3.06

2023		
Score	Score	Resp
SS=4	27%	13
S=3	55%	27
D=2	16%	8
SD=1	2%	1

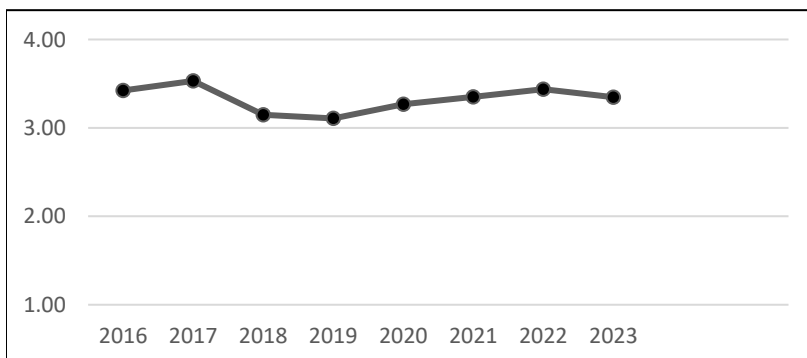
18 Over the last year, how satisfied have you been with the level of housekeeping (daily cleaning) of the equipment and facilities at your headquarters?



Year	Resp	μ
2016	33	3.45
2017	32	3.16
2018	27	3.07
2019	28	2.93
2020	26	3.15
2021	41	3.07
2022	48	3.35
2023	49	3.18

2023		
Score	Score	Resp
SS=4	31%	15
S=3	57%	28
D=2	12%	6
SD=1		0

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

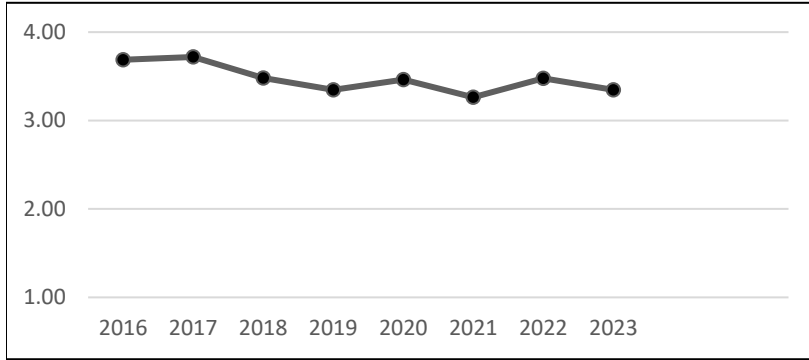


Year	Resp	μ
2016	33	3.42
2017	32	3.53
2018	27	3.15
2019	28	3.11
2020	26	3.27
2021	40	3.35
2022	48	3.44
2023	49	3.35

2023		
Score	Score	Resp
SS=4	41%	20
S=3	53%	26
D=2	6%	3
SD=1		0

2023 LCDHD Employee Satisfaction Survey

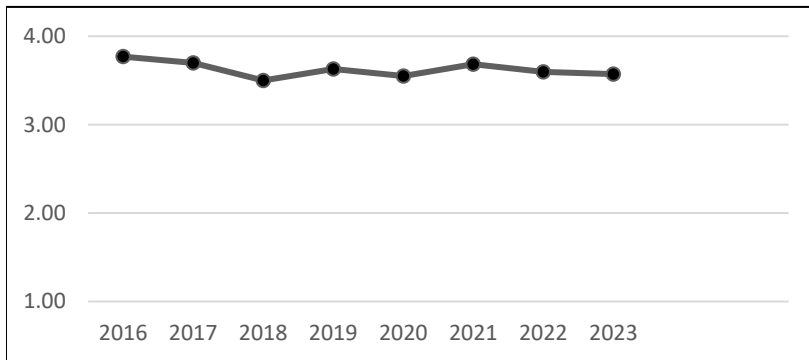
20 Over the past year, how satisfied have you been with the courtesy and professionalism of the maintenance/janitorial/cleaning staff?



Year	Resp	μ
2016	32	3.69
2017	32	3.72
2018	27	3.48
2019	26	3.35
2020	26	3.46
2021	38	3.26
2022	48	3.48
2023	49	3.35

2023		
Score	Score	Resp
SS=4	37%	18
S=3	61%	30
D=2	2%	1
SD=1		0

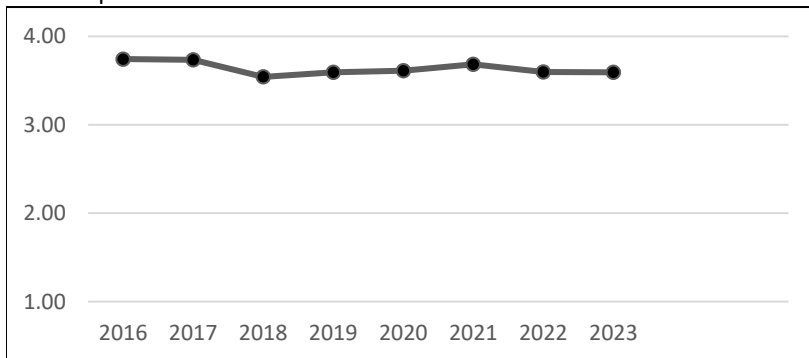
21 Over the last year, have you been satisfied with how the Financial Office has communicated with you?



Year	Resp	μ
2016	39	3.77
2017	30	3.70
2018	24	3.50
2019	27	3.63
2020	31	3.55
2021	41	3.68
2022	47	3.60
2023	42	3.57

2023		
Score	Score	Resp
SS=4	60%	25
S=3	38%	16
D=2	2%	1
SD=1		0

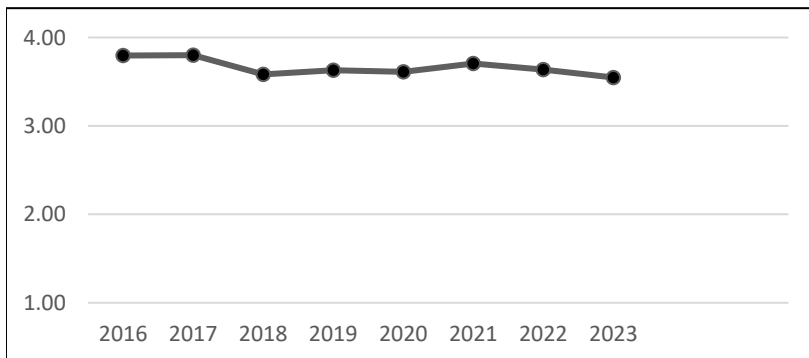
22 Over the last year, have you been satisfied in regards to how timely the Financial Office has responded to your questions and requests?



Year	Resp	μ
2016	39	3.74
2017	30	3.73
2018	24	3.54
2019	27	3.59
2020	31	3.61
2021	41	3.68
2022	47	3.60
2023	42	3.60

2023		
Score	Score	Resp
SS=4	60%	25
S=3	40%	17
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?

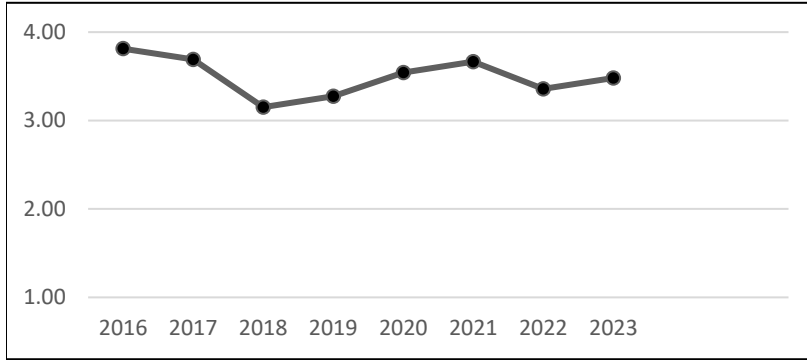


Year	Resp	μ
2016	39	3.79
2017	30	3.80
2018	24	3.58
2019	27	3.63
2020	31	3.61
2021	41	3.71
2022	47	3.64
2023	42	3.55

2023		
Score	Score	Resp
SS=4	57%	24
S=3	40%	17
D=2	2%	1
SD=1		0

2023 LCDHD Employee Satisfaction Survey

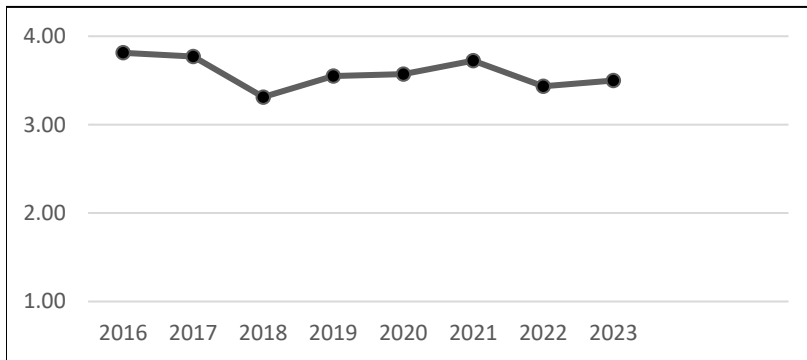
- 24 Over the last year, have you been satisfied in regards to how timely the Purchasing Department has responded to your questions and requests?



Year	Resp	μ
2016	48	3.81
2017	39	3.69
2018	33	3.15
2019	29	3.28
2020	35	3.54
2021	51	3.67
2022	53	3.36
2023	50	3.48

2023		
Score	Score	Resp
SS=4	52%	26
S=3	46%	23
D=2		0
SD=1	2%	1

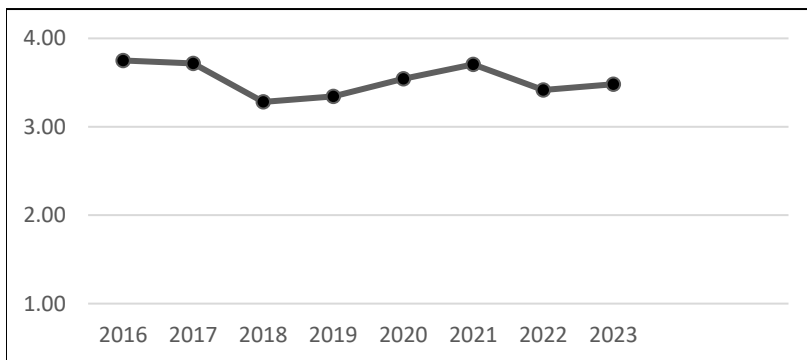
- 25 Over the past year, how satisfied have you been with the courtesy and professionalism of the Purchasing Department?



Year	Resp	μ
2016	48	3.81
2017	39	3.77
2018	32	3.31
2019	29	3.55
2020	35	3.57
2021	51	3.73
2022	53	3.43
2023	50	3.50

2023		
Score	Score	Resp
SS=4	56%	28
S=3	40%	20
D=2	2%	1
SD=1	2%	1

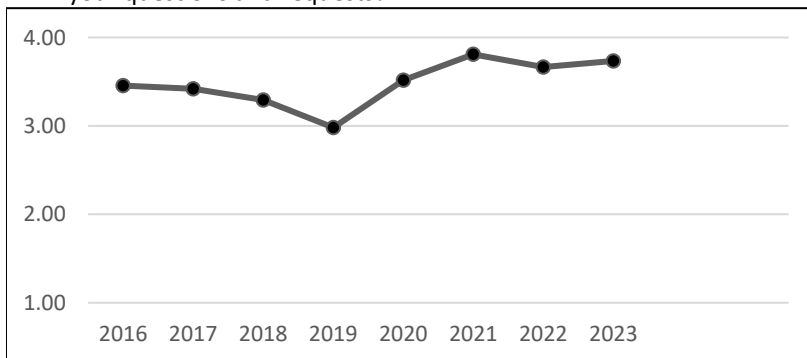
- 26 Over the past year, have you been satisfied the Purchasing Department has done a good job?



Year	Resp	μ
2016	48	3.75
2017	39	3.72
2018	32	3.28
2019	29	3.34
2020	35	3.54
2021	51	3.71
2022	53	3.42
2023	50	3.48

2023		
Score	Score	Resp
SS=4	52%	26
S=3	46%	23
D=2		0
SD=1	2%	1

- 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?

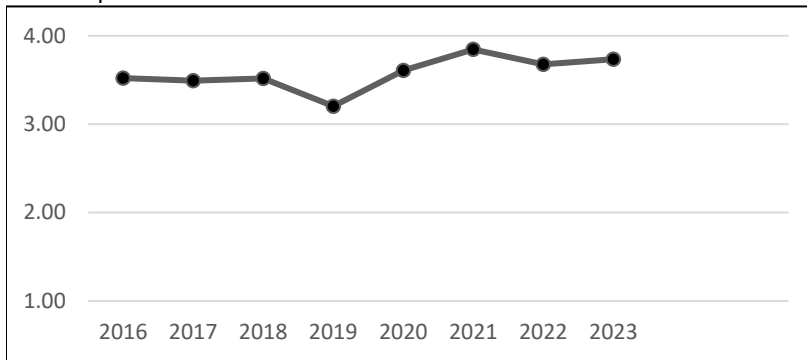


Year	Resp	μ
2016	92	3.46
2017	69	3.42
2018	58	3.29
2019	54	2.98
2020	56	3.52
2021	84	3.81
2022	90	3.67
2023	75	3.73

2023		
Score	Score	Resp
SS=4	76%	57
S=3	23%	17
D=2		0
SD=1	1%	1

2023 LCDHD Employee Satisfaction Survey

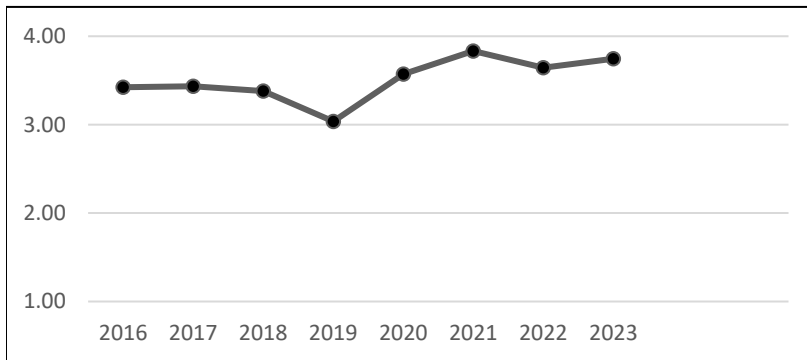
28 Over the past year, how satisfied have you been with the courtesy and professionalism of the Information Technology (I.T.) Department?



Year	Resp	μ
2016	92	3.52
2017	69	3.49
2018	58	3.52
2019	54	3.20
2020	56	3.61
2021	84	3.85
2022	90	3.68
2023	75	3.73

2023		
Score	Score	Resp
SS=4	76%	57
S=3	23%	17
D=2		0
SD=1	1%	1

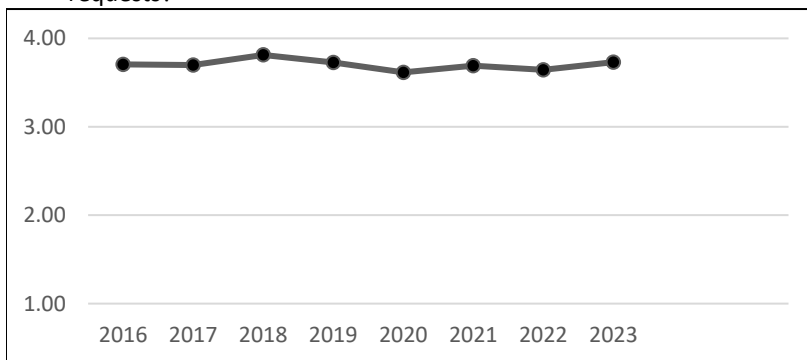
29 Over the past year, have you been satisfied the Information Technology (I.T.) Department has done a good job?



Year	Resp	μ
2016	92	3.42
2017	69	3.43
2018	58	3.38
2019	54	3.04
2020	56	3.57
2021	84	3.83
2022	90	3.64
2023	75	3.75

2023		
Score	Score	Resp
SS=4	77%	58
S=3	21%	16
D=2		0
SD=1	1%	1

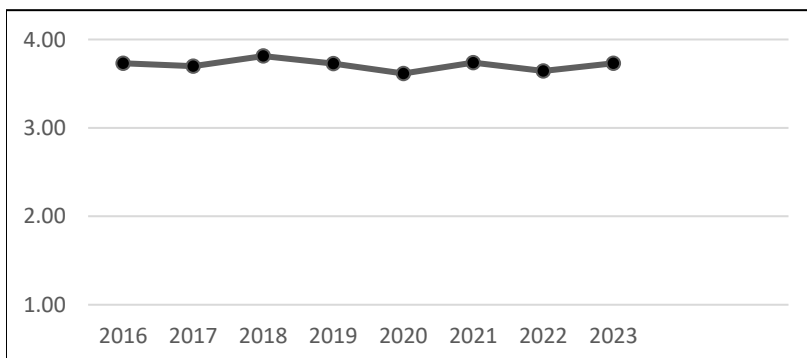
30 Over the last year, have you been satisfied in regards to how timely the Payroll Department has responded to your questions and requests?



Year	Resp	μ
2016	41	3.71
2017	33	3.70
2018	32	3.81
2019	22	3.73
2020	26	3.62
2021	39	3.69
2022	45	3.64
2023	37	3.73

2023		
Score	Score	Resp
SS=4	73%	27
S=3	27%	10
D=2		0
SD=1		0

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

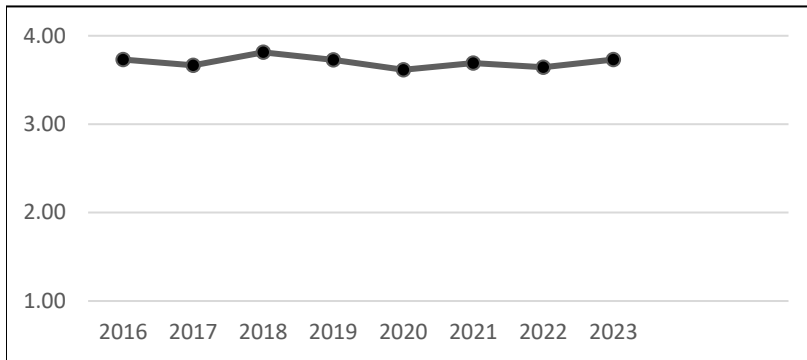


Year	Resp	μ
2016	41	3.73
2017	33	3.70
2018	32	3.81
2019	22	3.73
2020	26	3.62
2021	38	3.74
2022	45	3.64
2023	37	3.73

2023		
Score	Score	Resp
SS=4	73%	27
S=3	27%	10
D=2		0
SD=1		0

2023 LCDHD Employee Satisfaction Survey

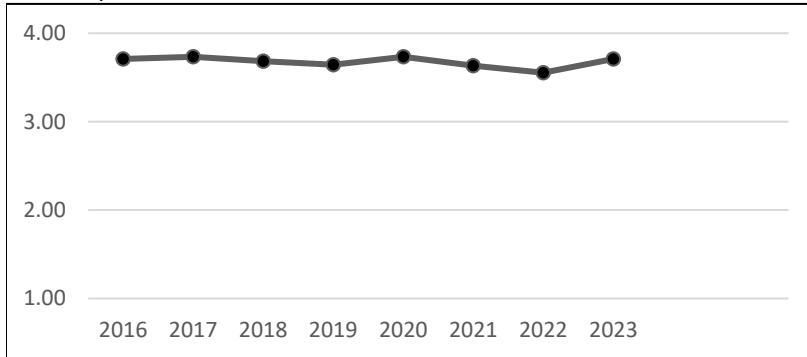
32 Over the past year, have you been satisfied the Payroll Department has done a good job?



Year	Resp	μ
2016	41	3.73
2017	33	3.67
2018	32	3.81
2019	22	3.73
2020	26	3.62
2021	39	3.69
2022	45	3.64
2023	37	3.73

2023		
Score	Score	Resp
SS=4	73%	27
S=3	27%	10
D=2		0
SD=1		0

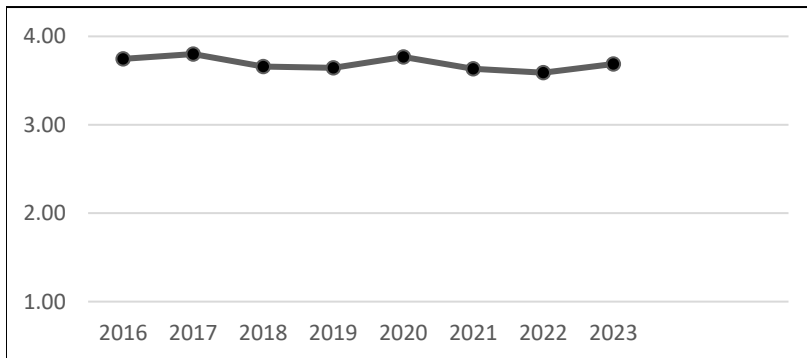
33 Over the last year, have you been satisfied in regards to how timely the Personnel Department has responded to your questions and requests?



Year	Resp	μ
2016	55	3.71
2017	45	3.73
2018	35	3.69
2019	31	3.65
2020	30	3.73
2021	41	3.63
2022	56	3.55
2023	48	3.71

2023		
Score	Score	Resp
SS=4	71%	34
S=3	29%	14
D=2		0
SD=1		0

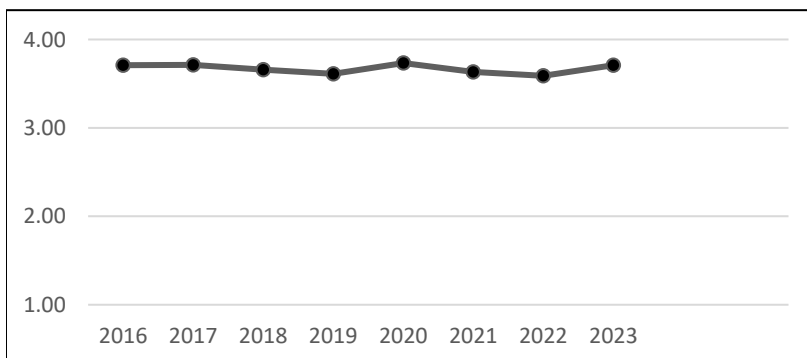
34 Over the past year, how satisfied have you been with the courtesy and professionalism of the Personnel Department?



Year	Resp	μ
2016	55	3.75
2017	45	3.80
2018	35	3.66
2019	31	3.65
2020	30	3.77
2021	41	3.63
2022	56	3.59
2023	48	3.69

2023		
Score	Score	Resp
SS=4	71%	34
S=3	27%	13
D=2	2%	1
SD=1		0

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

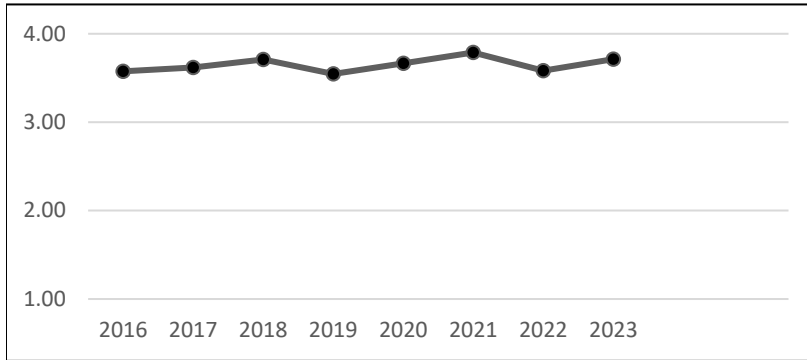


Year	Resp	μ
2016	55	3.71
2017	45	3.71
2018	35	3.66
2019	31	3.61
2020	30	3.73
2021	41	3.63
2022	56	3.59
2023	48	3.71

2023		
Score	Score	Resp
SS=4	71%	34
S=3	29%	14
D=2		0
SD=1		0

2023 LCDHD Employee Satisfaction Survey

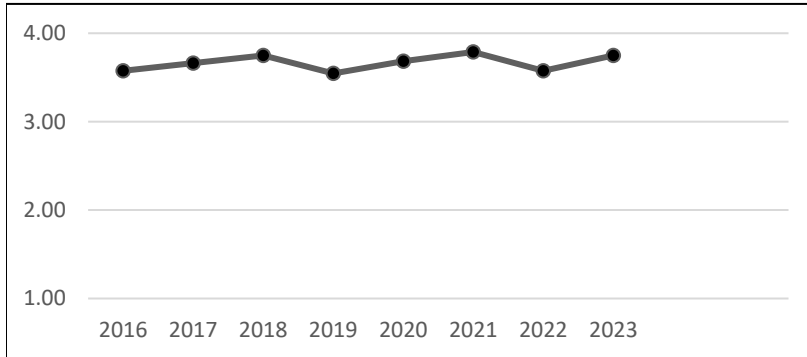
36 Over the past year, how satisfied have you been with the courtesy and professionalism of the Clinic Nursing Staff?



Year	Resp	μ
2016	66	3.58
2017	63	3.62
2018	48	3.71
2019	44	3.55
2020	54	3.67
2021	66	3.79
2022	60	3.58
2023	56	3.71

2023		
Score	Score	Resp
SS=4	71%	40
S=3	29%	16
D=2		0
SD=1		0

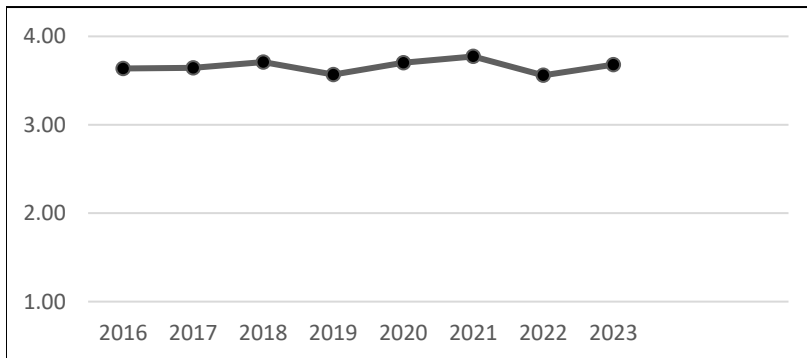
37 Over the past year, have you been satisfied the Clinic Nursing Staff have done a good job?



Year	Resp	μ
2016	66	3.58
2017	62	3.66
2018	48	3.75
2019	44	3.55
2020	54	3.69
2021	66	3.79
2022	59	3.58
2023	56	3.75

2023		
Score	Score	Resp
SS=4	75%	42
S=3	25%	14
D=2		0
SD=1		0

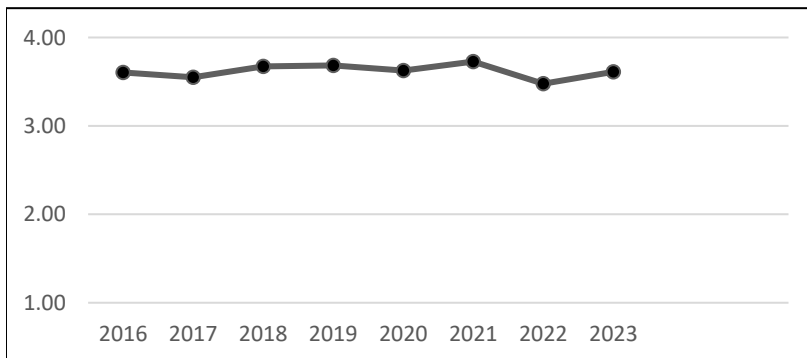
38 Are you satisfied the Clinic Nursing Staff are making a positive impact in your community?



Year	Resp	μ
2016	66	3.64
2017	62	3.65
2018	48	3.71
2019	44	3.57
2020	54	3.70
2021	66	3.77
2022	59	3.56
2023	56	3.68

2023		
Score	Score	Resp
SS=4	68%	38
S=3	32%	18
D=2		0
SD=1		0

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

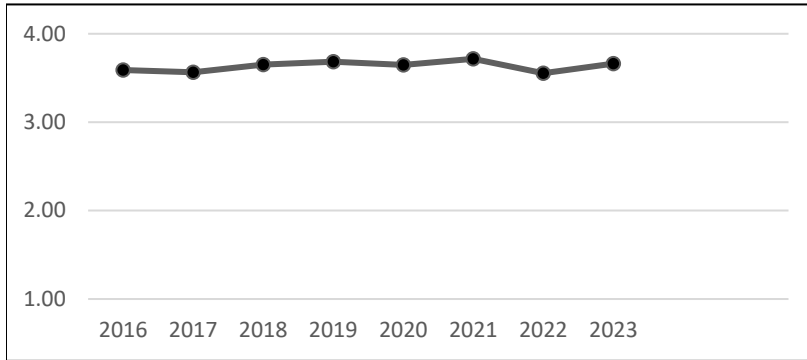


Year	Resp	μ
2016	73	3.60
2017	62	3.55
2018	46	3.67
2019	41	3.68
2020	51	3.63
2021	66	3.73
2022	65	3.48
2023	62	3.61

2023		
Score	Score	Resp
SS=4	63%	39
S=3	35%	22
D=2	2%	1
SD=1		0

2023 LCDHD Employee Satisfaction Survey

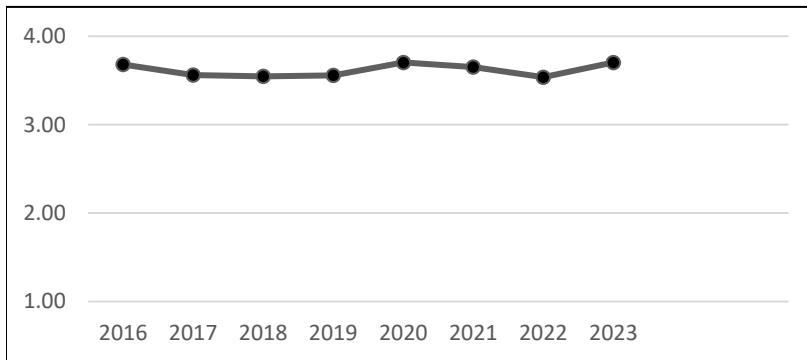
40 Over the past year, have you been satisfied the Clinic Clerical Staff have done a good job?



Year	Resp	μ
2016	73	3.59
2017	62	3.56
2018	46	3.65
2019	41	3.68
2020	51	3.65
2021	67	3.72
2022	65	3.55
2023	62	3.66

2023		
Score	Score	Resp
SS=4	66%	41
S=3	34%	21
D=2		0
SD=1		0

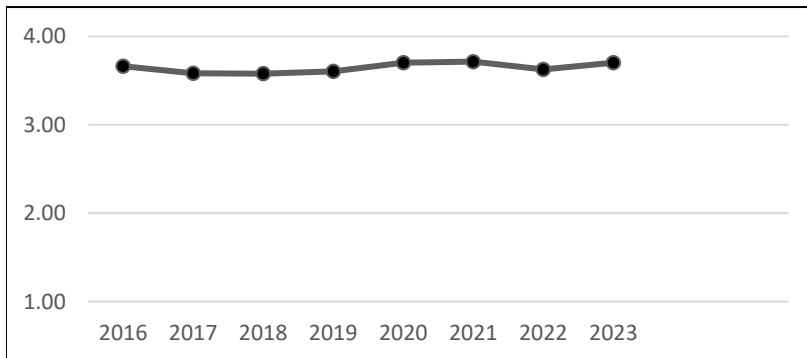
41 Over the past year, how satisfied have you been with the courtesy and professionalism of the HANDS Staff?



Year	Resp	μ
2016	56	3.68
2017	48	3.56
2018	44	3.55
2019	43	3.56
2020	54	3.70
2021	63	3.65
2022	67	3.54
2023	54	3.70

2023		
Score	Score	Resp
SS=4	74%	40
S=3	24%	13
D=2		0
SD=1	2%	1

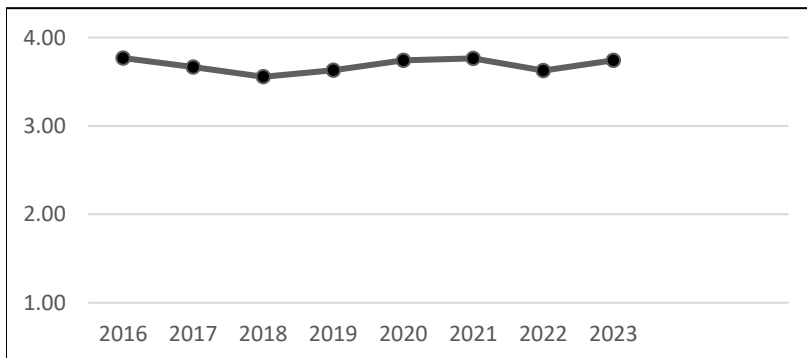
42 Over the past year, have you been satisfied the HANDS Staff have done a good job?



Year	Resp	μ
2016	56	3.66
2017	48	3.58
2018	45	3.58
2019	43	3.60
2020	54	3.70
2021	63	3.71
2022	67	3.63
2023	54	3.70

2023		
Score	Score	Resp
SS=4	74%	40
S=3	24%	13
D=2		0
SD=1	2%	1

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

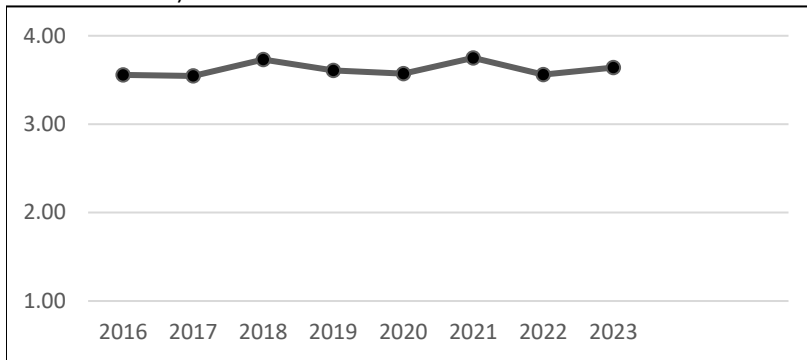


Year	Resp	μ
2016	56	3.77
2017	48	3.67
2018	45	3.56
2019	43	3.63
2020	54	3.74
2021	63	3.76
2022	67	3.63
2023	54	3.74

2023		
Score	Score	Resp
SS=4	78%	42
S=3	20%	11
D=2		0
SD=1	2%	1

2023 LCDHD Employee Satisfaction Survey

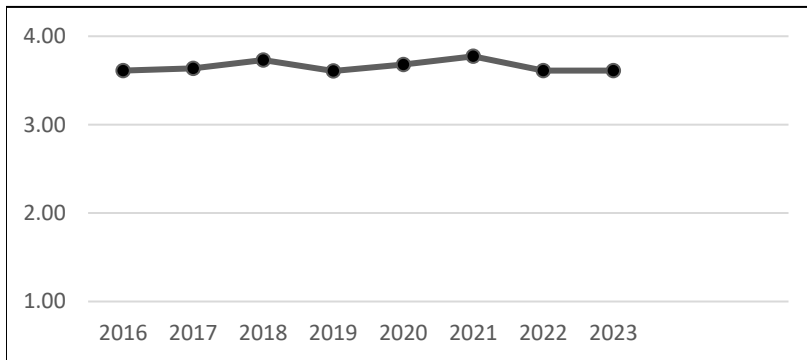
44 Over the past year, how satisfied have you been with the courtesy and professionalism of the Health Policy and Promotion (Health Education) Staff?



Year	Resp	μ
2016	36	3.56
2017	33	3.55
2018	37	3.73
2019	28	3.61
2020	28	3.57
2021	44	3.75
2022	41	3.56
2023	36	3.64

2023		
Score	Score	Resp
SS=4	64%	23
S=3	36%	13
D=2		0
SD=1		0

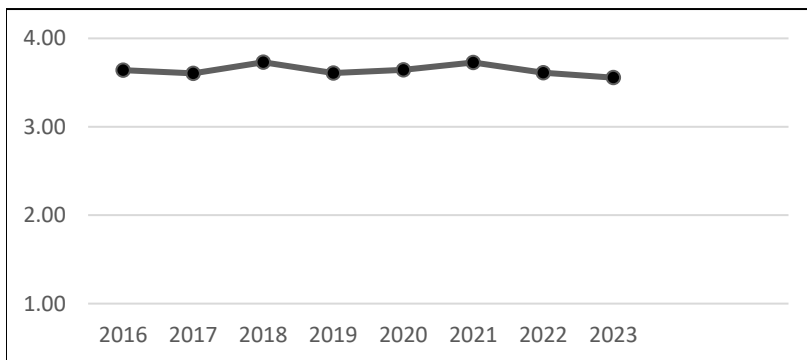
45 Over the past year, have you been satisfied the Health Policy and Promotion (Health Education) Staff have done a good job?



Year	Resp	μ
2016	36	3.61
2017	33	3.64
2018	37	3.73
2019	28	3.61
2020	28	3.68
2021	44	3.77
2022	41	3.61
2023	36	3.61

2023		
Score	Score	Resp
SS=4	61%	22
S=3	39%	14
D=2		0
SD=1		0

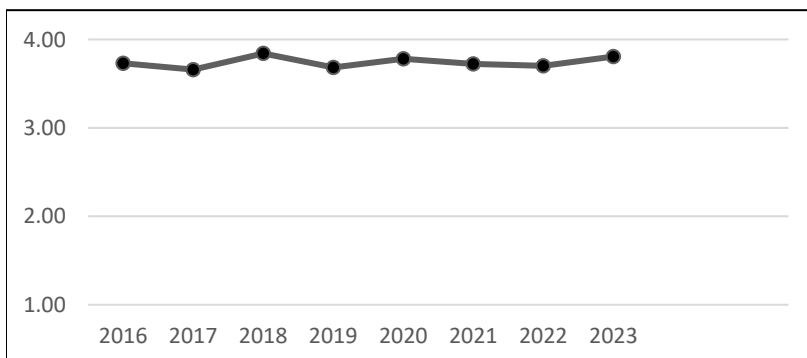
46 Are you satisfied the Health Policy and Promotion (Health Education) Staff are making a positive impact in your community?



Year	Resp	μ
2016	36	3.64
2017	33	3.61
2018	37	3.73
2019	28	3.61
2020	28	3.64
2021	44	3.73
2022	41	3.61
2023	36	3.56

2023		
Score	Score	Resp
SS=4	58%	21
S=3	39%	14
D=2	3%	1
SD=1		0

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

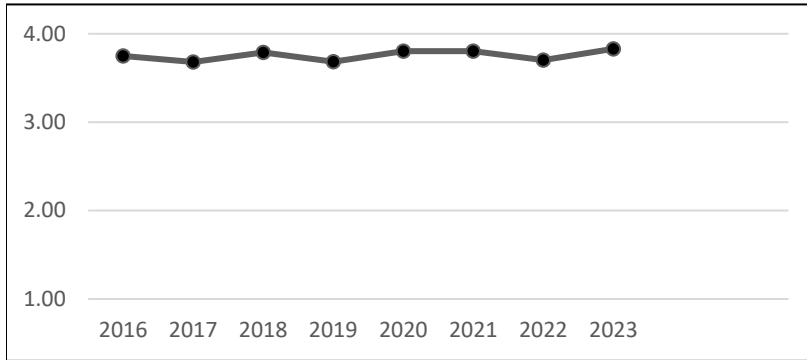


Year	Resp	μ
2016	48	3.73
2017	47	3.66
2018	38	3.84
2019	35	3.69
2020	41	3.78
2021	51	3.73
2022	47	3.70
2023	47	3.81

2023		
Score	Score	Resp
SS=4	81%	38
S=3	19%	9
D=2		0
SD=1		0

2023 LCDHD Employee Satisfaction Survey

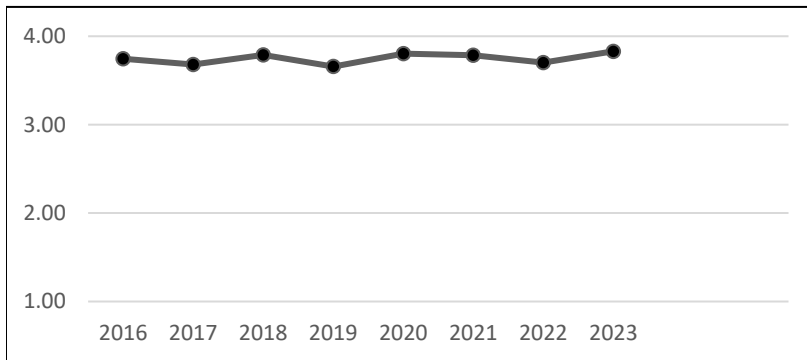
48 Over the past year, have you been satisfied the Environmental Staff have done a good job?



Year	Resp	μ
2016	48	3.75
2017	47	3.68
2018	38	3.79
2019	35	3.69
2020	41	3.80
2021	51	3.80
2022	47	3.70
2023	47	3.83

2023		
Score	Score	Resp
SS=4	83%	39
S=3	17%	8
D=2		0
SD=1		0

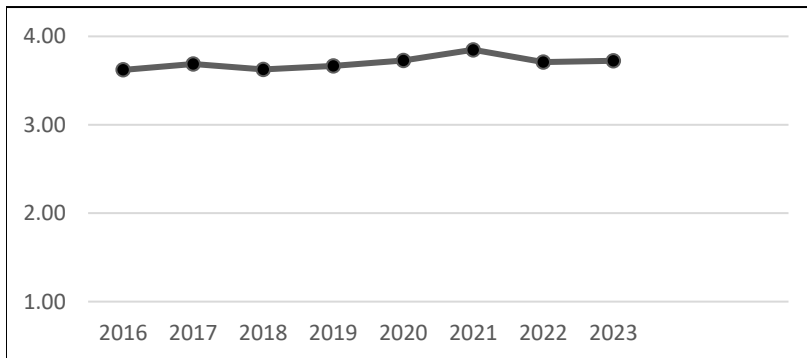
49 Are you satisfied the Environmental Staff are making a positive impact in your community?



Year	Resp	μ
2016	47	3.74
2017	47	3.68
2018	38	3.79
2019	35	3.66
2020	41	3.80
2021	51	3.78
2022	47	3.70
2023	47	3.83

2023		
Score	Score	Resp
SS=4	83%	39
S=3	17%	8
D=2		0
SD=1		0

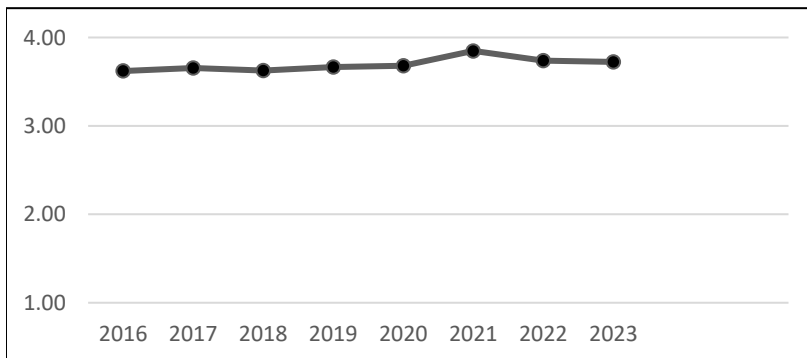
50 Over the past year, how satisfied have you been with the courtesy and professionalism of the Diabetes Staff?



Year	Resp	μ
2016	29	3.62
2017	32	3.69
2018	24	3.63
2019	21	3.67
2020	22	3.73
2021	33	3.85
2022	48	3.71
2023	40	3.73

2023		
Score	Score	Resp
SS=4	73%	29
S=3	28%	11
D=2		0
SD=1		0

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

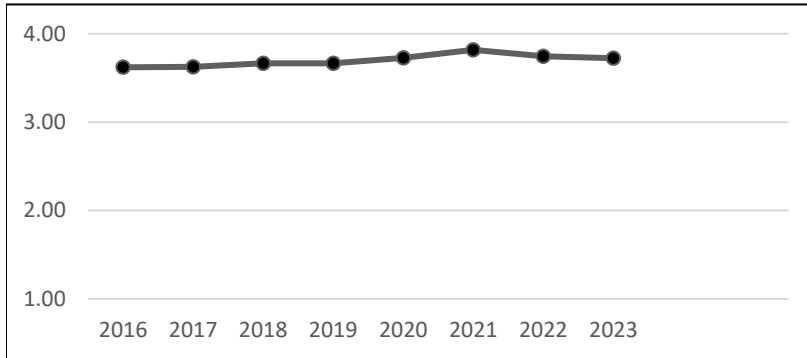


Year	Resp	μ
2016	29	3.62
2017	32	3.66
2018	24	3.63
2019	21	3.67
2020	22	3.68
2021	33	3.85
2022	46	3.74
2023	40	3.73

2023		
Score	Score	Resp
SS=4	73%	29
S=3	28%	11
D=2		0
SD=1		0

2023 LCDHD Employee Satisfaction Survey

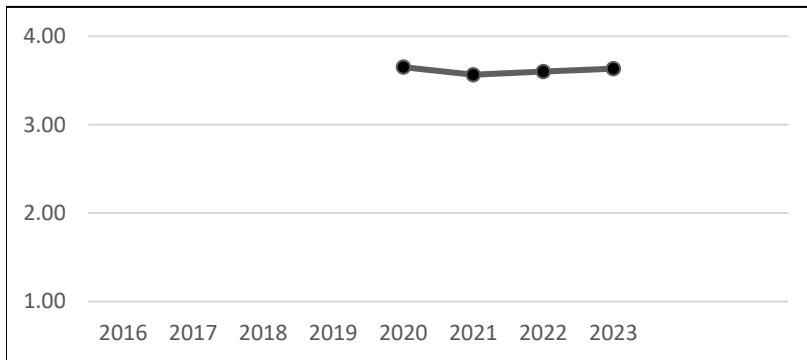
52 Are you satisfied the Diabetes Staff are making a positive impact in your community?



Year	Resp	μ
2016	29	3.62
2017	32	3.63
2018	24	3.67
2019	21	3.67
2020	22	3.73
2021	33	3.82
2022	47	3.74
2023	40	3.73

2023		
Score	Score	Resp
SS=4	73%	29
S=3	28%	11
D=2		0
SD=1		0

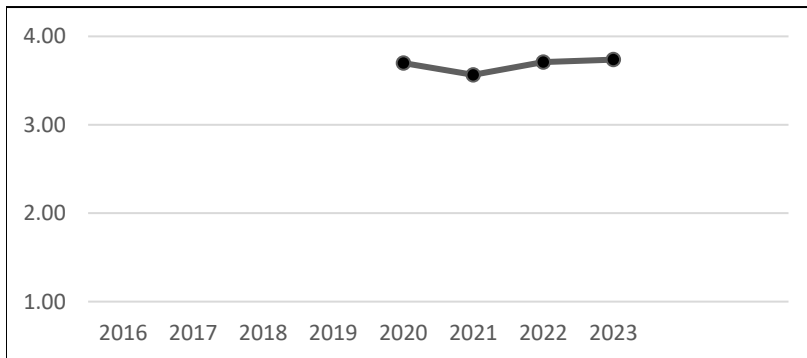
53 Over the past year, how satisfied have you been with the courtesy and professionalism of the RHOP Staff?



Year	Resp	μ
2016		
2017		
2018		
2019		
2020	20	3.65
2021	23	3.57
2022	25	3.60
2023	19	3.63

2023		
Score	Score	Resp
SS=4	68%	13
S=3	26%	5
D=2	5%	1
SD=1		0

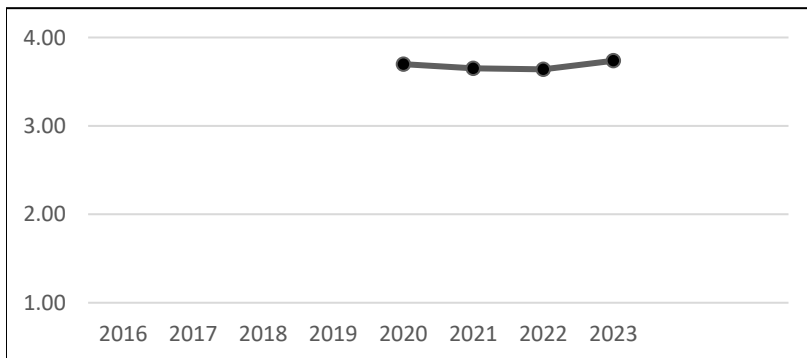
54 Over the past year, have you been satisfied the RHOP Staff have done a good job?



Year	Resp	μ
2016		
2017		
2018		
2019		
2020	20	3.70
2021	23	3.57
2022	24	3.71
2023	19	3.74

2023		
Score	Score	Resp
SS=4	74%	14
S=3	26%	5
D=2		0
SD=1		0

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

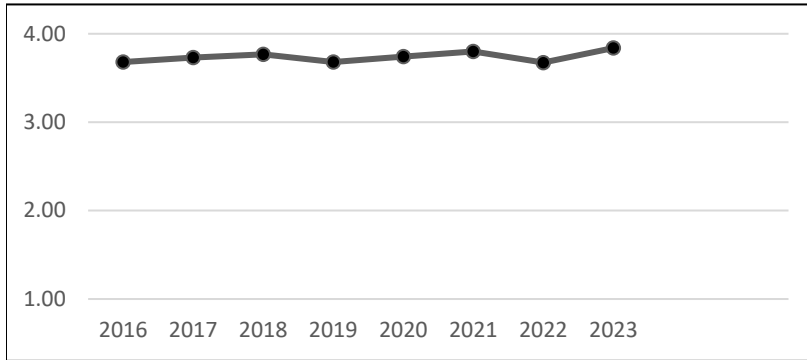


Year	Resp	μ
2016		
2017		
2018		
2019		
2020	20	3.70
2021	23	3.65
2022	25	3.64
2023	19	3.74

2023		
Score	Score	Resp
SS=4	74%	14
S=3	26%	5
D=2		0
SD=1		0

2023 LCDHD Employee Satisfaction Survey

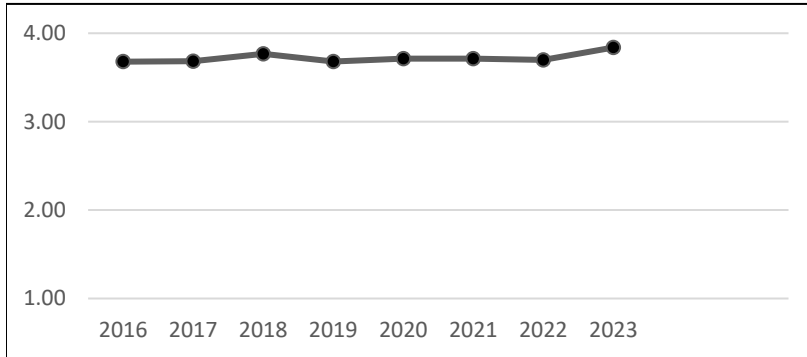
56 Over the past year, how satisfied have you been with the courtesy and professionalism of the Preparedness Staff?



Year	Resp	μ
2016	28	3.68
2017	41	3.73
2018	30	3.77
2019	25	3.68
2020	35	3.74
2021	35	3.80
2022	43	3.67
2023	31	3.84

2023		
Score	Score	Resp
SS=4	84%	26
S=3	16%	5
D=2		0
SD=1		0

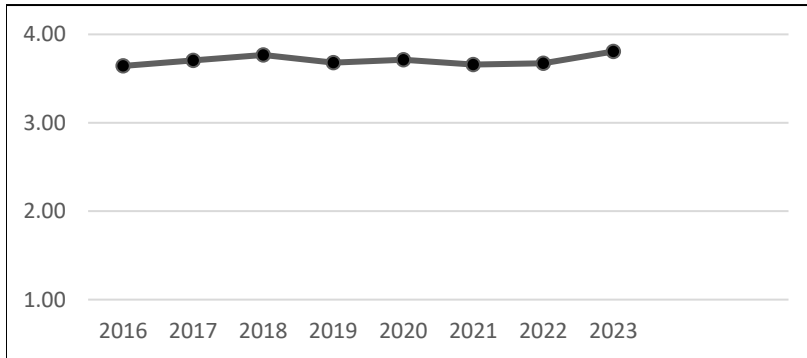
57 Over the past year, have you been satisfied the Preparedness Staff have done a good job?



Year	Resp	μ
2016	28	3.68
2017	41	3.68
2018	30	3.77
2019	25	3.68
2020	35	3.71
2021	35	3.71
2022	43	3.70
2023	31	3.84

2023		
Score	Score	Resp
SS=4	84%	26
S=3	16%	5
D=2		0
SD=1		0

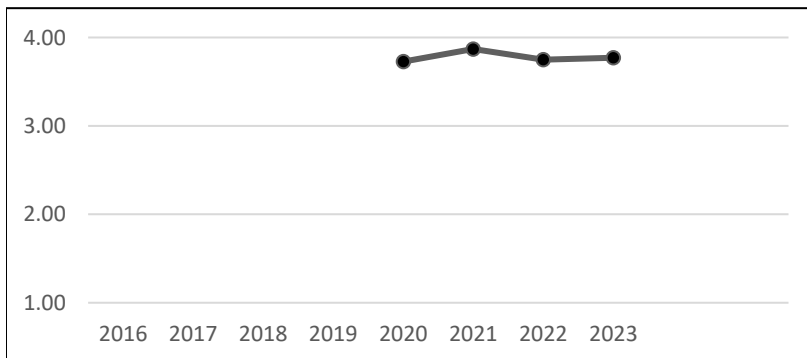
58 Are you satisfied the Preparedness Staff are making a positive impact in your community?



Year	Resp	μ
2016	28	3.64
2017	41	3.71
2018	30	3.77
2019	25	3.68
2020	35	3.71
2021	35	3.66
2022	43	3.67
2023	31	3.81

2023		
Score	Score	Resp
SS=4	81%	25
S=3	19%	6
D=2		0
SD=1		0

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

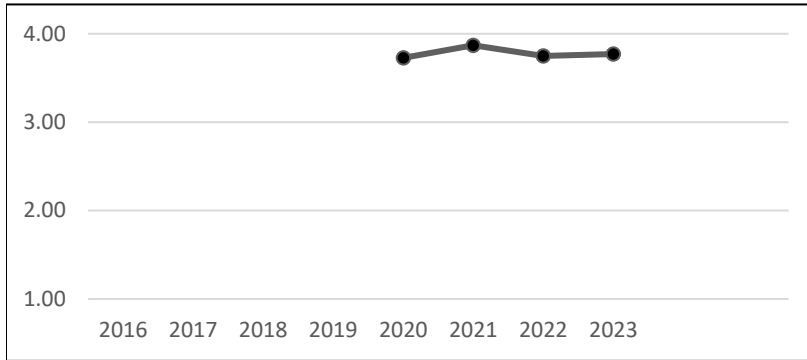


Year	Resp	μ
2016		
2017		
2018		
2019		
2020	22	3.73
2021	23	3.87
2022	28	3.75
2023	26	3.77

2023		
Score	Score	Resp
SS=4	77%	20
S=3	23%	6
D=2		0
SD=1		0

2023 LCDHD Employee Satisfaction Survey

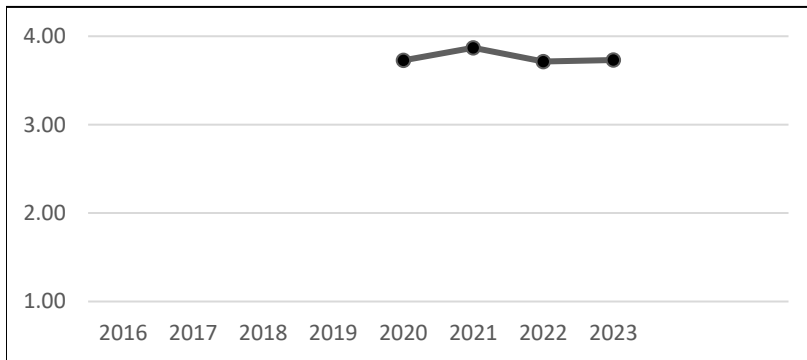
60 Over the past year, have you been satisfied the Ryan White Staff have done a good job?



Year	Resp	μ
2016		
2017		
2018		
2019		
2020	22	3.73
2021	23	3.87
2022	28	3.75
2023	26	3.77

2023		
Score	Score	Resp
SS=4	77%	20
S=3	23%	6
D=2		0
SD=1		0

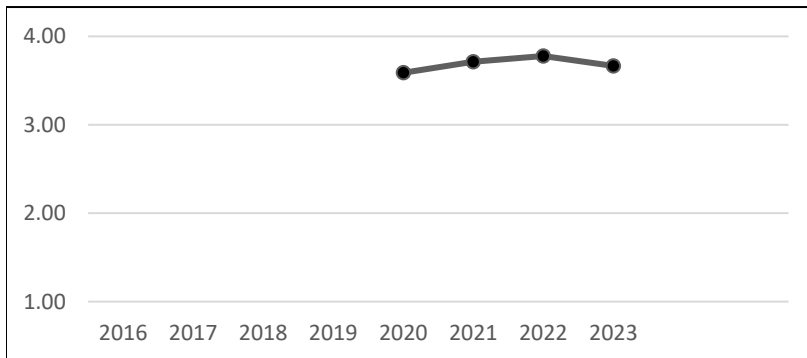
61 Are you satisfied the Ryan White Staff are making a positive impact in your community?



Year	Resp	μ
2016		
2017		
2018		
2019		
2020	22	3.73
2021	23	3.87
2022	28	3.71
2023	26	3.73

2023		
Score	Score	Resp
SS=4	73%	19
S=3	27%	7
D=2		0
SD=1		0

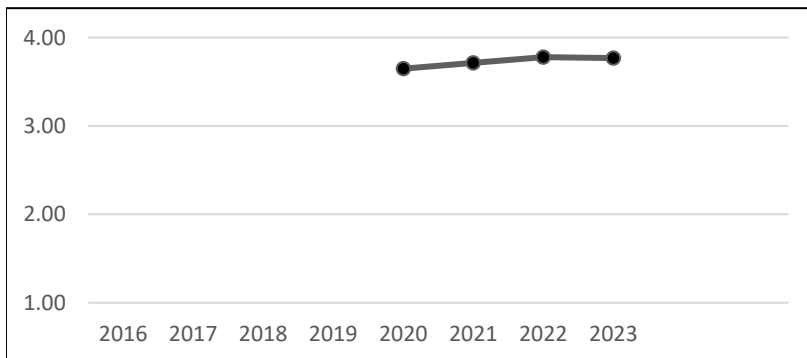
62 Over the past year, how satisfied have you been with the courtesy and professionalism of the Accreditation/QI Staff?



Year	Resp	μ
2016		
2017		
2018		
2019		
2020	17	3.59
2021	21	3.71
2022	36	3.78
2023	30	3.67

2023		
Score	Score	Resp
SS=4	73%	22
S=3	23%	7
D=2		0
SD=1	3%	1

63 Over the past year, have you been satisfied the Accreditation/QI Staff have done a good job?

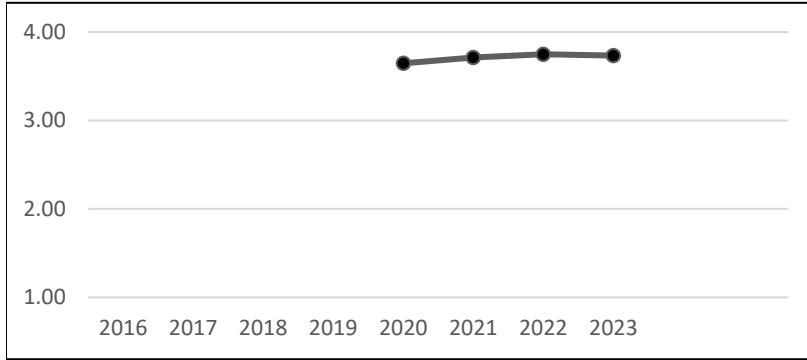


Year	Resp	μ
2016		
2017		
2018		
2019		
2020	17	3.65
2021	21	3.71
2022	36	3.78
2023	30	3.77

2023		
Score	Score	Resp
SS=4	77%	23
S=3	23%	7
D=2		0
SD=1		0

2023 LCDHD Employee Satisfaction Survey

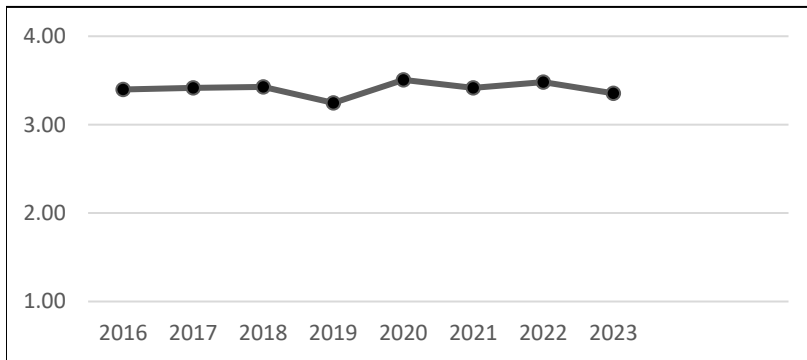
64 Are you satisfied the Accreditation/QI Staff are making a positive impact in your community?



Year	Resp	μ
2016		
2017		
2018		
2019		
2020	17	3.65
2021	21	3.71
2022	36	3.75
2023	30	3.73

2023		
Score	Score	Resp
SS=4	73%	22
S=3	27%	8
D=2		0
SD=1		0

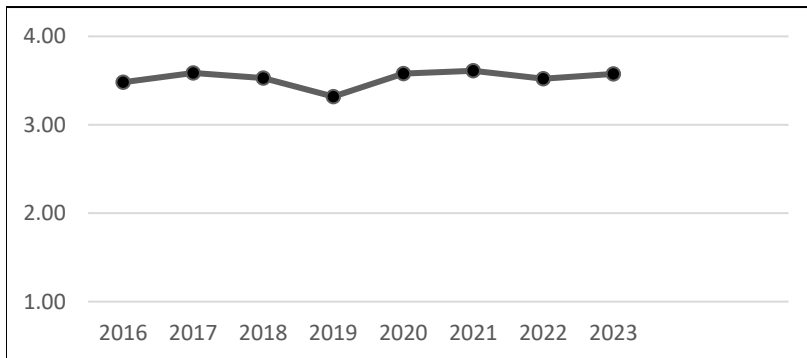
65 Over the past year, have you been satisfied with the physical facilities where you work?



Year	Resp	μ
2016	98	3.40
2017	79	3.42
2018	68	3.43
2019	69	3.25
2020	75	3.51
2021	94	3.41
2022	100	3.48
2023	85	3.35

2023		
Score	Score	Resp
SS=4	41%	35
S=3	53%	45
D=2	6%	5
SD=1		0

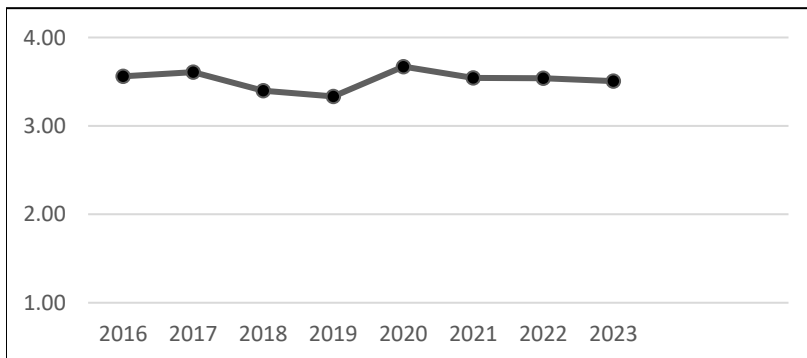
66 Over the past year, have you been satisfied you have been provided the supplies necessary to do your job?



Year	Resp	μ
2016	98	3.48
2017	80	3.59
2018	68	3.53
2019	69	3.32
2020	76	3.58
2021	95	3.61
2022	100	3.52
2023	85	3.58

2023		
Score	Score	Resp
SS=4	61%	52
S=3	36%	31
D=2	1%	1
SD=1	1%	1

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

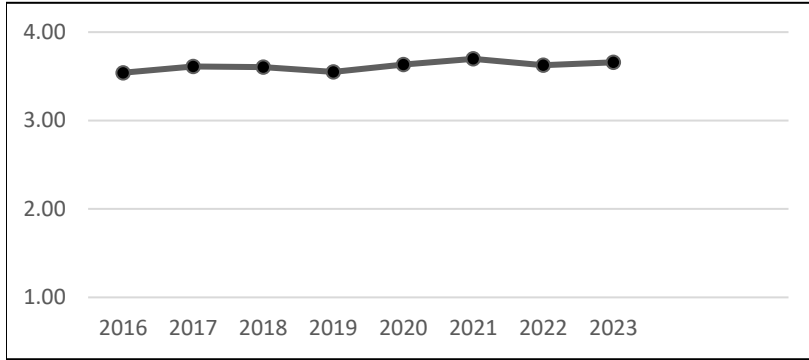


Year	Resp	μ
2016	98	3.56
2017	79	3.61
2018	68	3.40
2019	69	3.33
2020	76	3.67
2021	96	3.54
2022	100	3.54
2023	85	3.51

2023		
Score	Score	Resp
SS=4	55%	47
S=3	41%	35
D=2	2%	2
SD=1	1%	1

2023 LCDHD Employee Satisfaction Survey

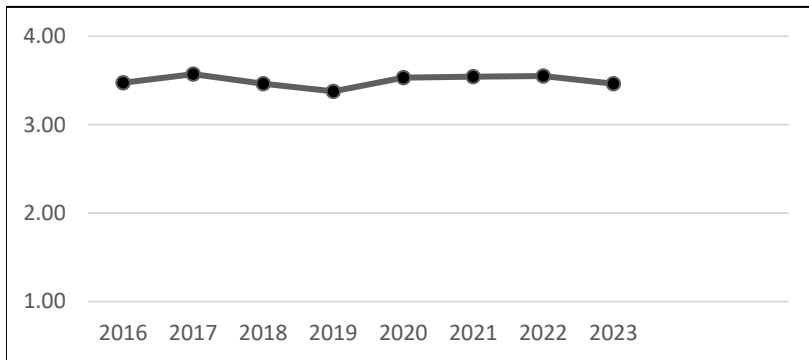
68 Over the past year, have you been satisfied the agency has been understanding of your family and personal issues?



Year	Resp	μ
2016	98	3.54
2017	80	3.61
2018	68	3.60
2019	69	3.55
2020	76	3.63
2021	96	3.70
2022	99	3.63
2023	85	3.66

2023		
Score	Score	Resp
SS=4	69%	59
S=3	28%	24
D=2	1%	1
SD=1	1%	1

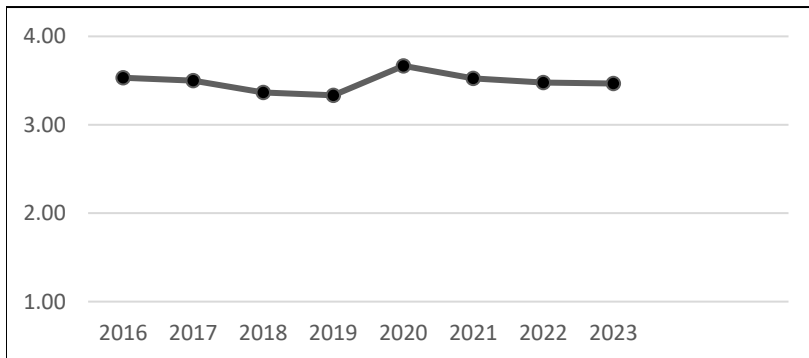
69 Over the past year, have you been satisfied the agency has taken a supportive role in your professional growth and development?



Year	Resp	μ
2016	95	3.47
2017	77	3.57
2018	67	3.46
2019	69	3.38
2020	75	3.53
2021	96	3.54
2022	98	3.55
2023	84	3.46

2023		
Score	Score	Resp
SS=4	50%	42
S=3	48%	40
D=2	1%	1
SD=1	1%	1

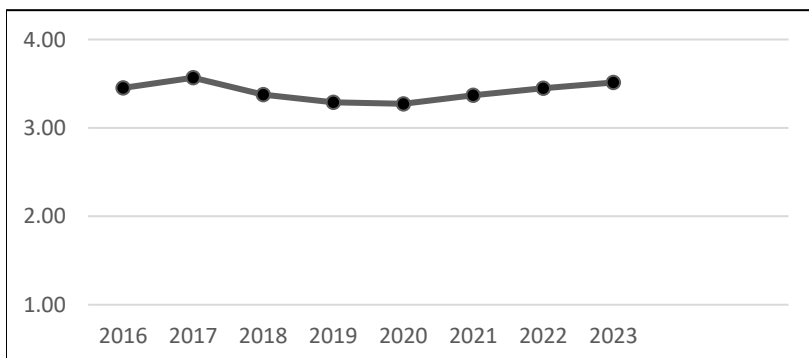
70 Were you satisfied with the training your received upon entering your current position?



Year	Resp	μ
2016	15	3.53
2017	8	3.50
2018	11	3.36
2019	6	3.33
2020	9	3.67
2021	19	3.53
2022	21	3.48
2023	15	3.47

2023		
Score	Score	Resp
SS=4	47%	7
S=3	53%	8
D=2		0
SD=1		0

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

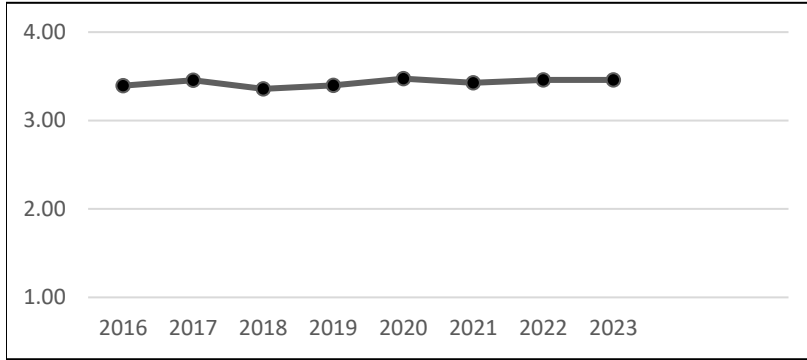


Year	Resp	μ
2016	91	3.45
2017	74	3.57
2018	61	3.38
2019	62	3.29
2020	66	3.27
2021	87	3.37
2022	89	3.45
2023	76	3.51

2023		
Score	Score	Resp
SS=4	53%	40
S=3	46%	35
D=2	1%	1
SD=1		0

2023 LCDHD Employee Satisfaction Survey

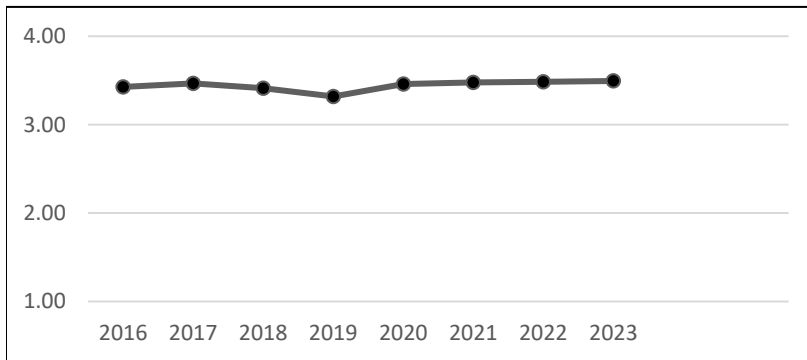
72 Over the past year, have you been satisfied the agency has appreciated your work?



Year	Resp	μ
2016	96	3.40
2017	77	3.45
2018	67	3.36
2019	68	3.40
2020	76	3.47
2021	96	3.43
2022	98	3.46
2023	83	3.46

2023		
Score	Score	Resp
SS=4	49%	41
S=3	47%	39
D=2	4%	3
SD=1		0

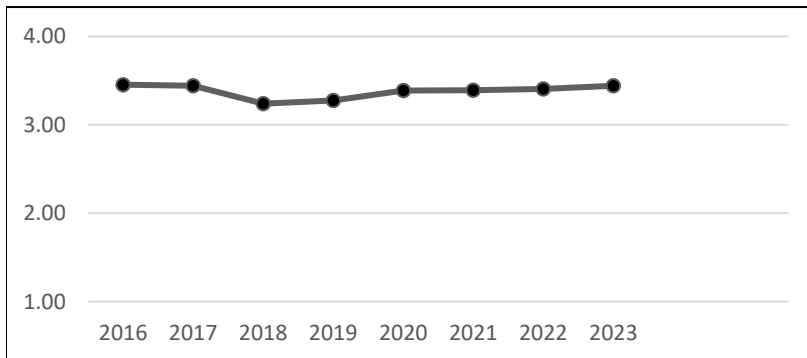
73 Over the past year, have you been satisfied with the time and location of required meetings?



Year	Resp	μ
2016	98	3.43
2017	79	3.47
2018	68	3.41
2019	69	3.32
2020	72	3.46
2021	94	3.48
2022	99	3.48
2023	83	3.49

2023		
Score	Score	Resp
SS=4	51%	42
S=3	48%	40
D=2	1%	1
SD=1		0

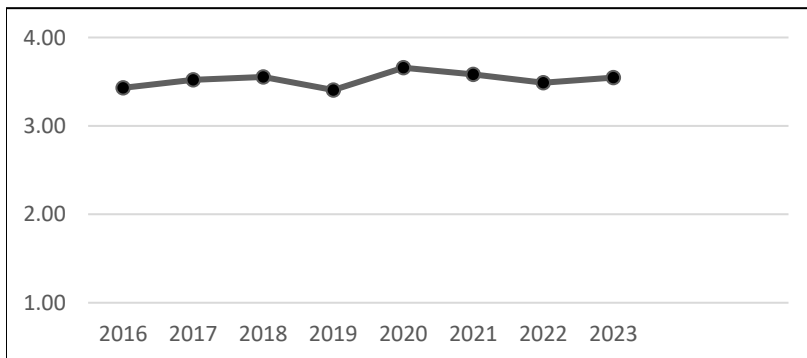
74 Over the past year, have you been satisfied with the image of the Health Department in your community?



Year	Resp	μ
2016	97	3.45
2017	79	3.44
2018	67	3.24
2019	69	3.28
2020	75	3.39
2021	95	3.39
2022	99	3.40
2023	84	3.44

2023		
Score	Score	Resp
SS=4	45%	38
S=3	54%	45
D=2	1%	1
SD=1		0

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

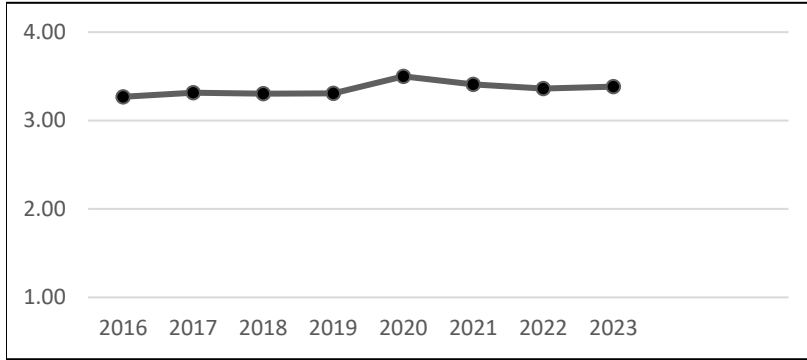


Year	Resp	μ
2016	95	3.43
2017	77	3.52
2018	65	3.55
2019	69	3.41
2020	76	3.66
2021	96	3.58
2022	98	3.49
2023	84	3.55

2023		
Score	Score	Resp
SS=4	55%	46
S=3	45%	38
D=2		0
SD=1		0

2023 LCDHD Employee Satisfaction Survey

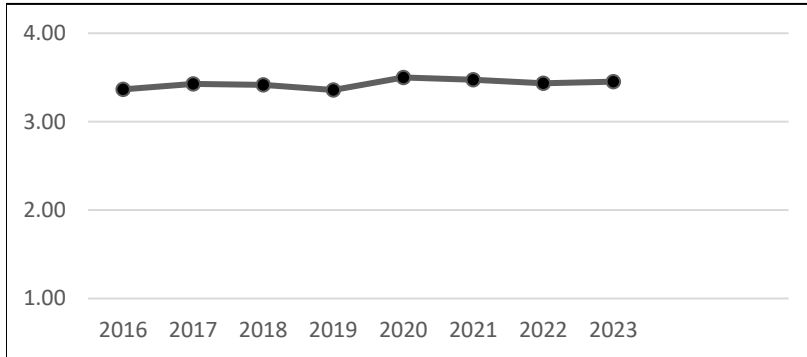
76 Over the past year, have you been satisfied that the policies and procedures were consistently followed district-wide?



Year	Resp	μ
2016	93	3.27
2017	76	3.32
2018	66	3.30
2019	68	3.31
2020	74	3.50
2021	95	3.41
2022	97	3.36
2023	81	3.38

2023		
Score	Score	Resp
SS=4	44%	36
S=3	49%	40
D=2	6%	5
SD=1		0

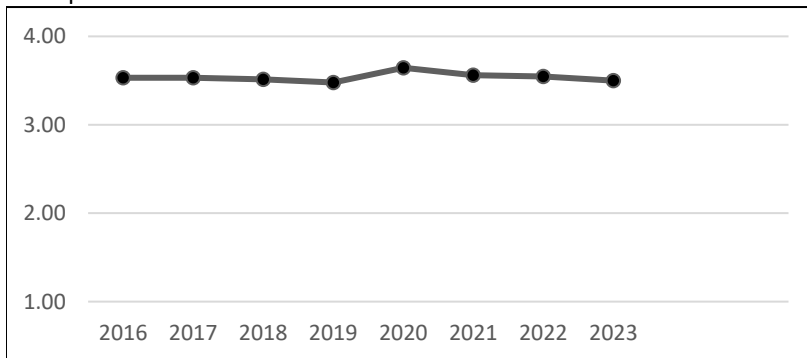
77 Over the past year, have you been satisfied all employees have been given a fair opportunity to succeed within the agency?



Year	Resp	μ
2016	93	3.37
2017	75	3.43
2018	65	3.42
2019	67	3.36
2020	74	3.50
2021	95	3.47
2022	97	3.43
2023	82	3.45

2023		
Score	Score	Resp
SS=4	46%	38
S=3	52%	43
D=2	1%	1
SD=1		0

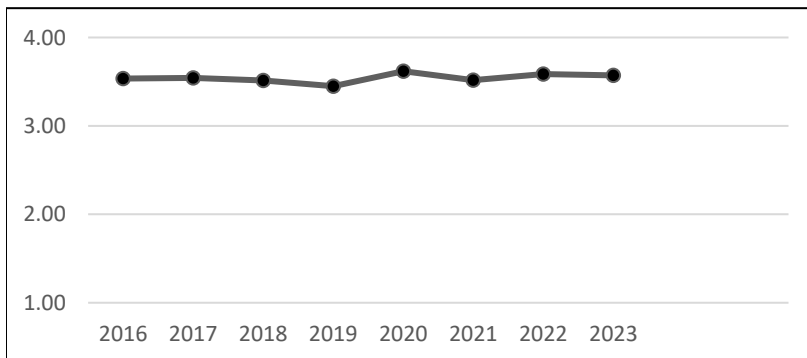
78 Over the past year, have you been satisfied the Health Department and its employees are helping to make the communities better places to live?



Year	Resp	μ
2016	98	3.53
2017	79	3.53
2018	68	3.51
2019	69	3.48
2020	76	3.64
2021	96	3.56
2022	99	3.55
2023	84	3.50

2023		
Score	Score	Resp
SS=4	50%	42
S=3	50%	42
D=2		0
SD=1		0

79 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
2020	76	3.62
2021	95	3.52
2022	97	3.59
2023	84	3.57

2023		
Score	Score	Resp
SS=4	58%	49
S=3	40%	34
D=2	1%	1
SD=1		0



**MILL SPRINGS MILL, WAYNE COUNTY
PHOTO PROVIDED BY: ANITA FRANKLIN**

2022-2023

**ANNUAL IMPACT REPORT
JULY 1, 2022 - JUNE 30, 2023**

**PROUDLY SERVING ADAIR,
CASEY, CLINTON, CUMBERLAND,
GREEN, MCCREARY, PULASKI,
RUSSELL, TAYLOR, AND WAYNE
COUNTIES**

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CORE PUBLIC HEALTH

FOUNDATIONAL PUBLIC HEALTH

Five focus areas, which
includes statutorily and
regulatorily defined services:

1. Population Health
2. Enforcement of Regulation
3. Emergency Preparedness & Response
4. Communicable disease control
5. Administrative and organizational infrastructure

Community Health Assessment

WIC

HANDS

HARM REDUCTION
& SUD

Local Public
Health Priorities

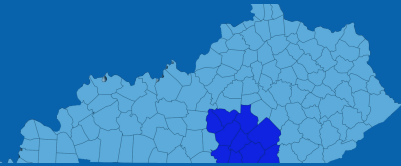
Lake Liberty, Casey County
Photo Provided by: Kristin Casada

LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT

SERVING RESIDENTS AND VISITORS OF:

- *ADAIR COUNTY
- *CASEY COUNTY
- *CLINTON COUNTY
- *CUMBERLAND COUNTY
- *GREEN COUNTY
- *MCCREARY COUNTY
- *PULASKI COUNTY
- *RUSSELL COUNTY
- *TAYLOR COUNTY
- *WAYNE COUNTY

"A Healthy Today for a Brighter Tomorrow"



www.lcdhd.org
<http://www.facebook.com/lcdhd>
www.twitter.com/LCDHD
www.instagram.com/lcdhd_org



PRINCESS FALLS, MCCREARY COUNTY
PHOTO PROVIDED BY: LETICIA TUCKER

CORE PUBLIC HEALTH

FOUNDATIONAL PUBLIC HEALTH

Five focus areas, which includes statutorily and regulatorily defined services:

1. Population Health
2. Enforcement of Regulation
3. Emergency Preparedness & Response
4. Communicable disease control
5. Administrative and organizational infrastructure

Community Health Assessment

WIC

HANDS

HARM REDUCTION & SUD

Local Public Health Priorities

OUR MISSION

The Lake Cumberland District Health Department prevents illness and injury, promotes good health practices, and assures a safe environment to protect and improve the health of our communities.

OUR VISION

The Lake Cumberland District Health Department will be a progressive leader providing innovative solutions to achieve optimal health status for our communities.

OUR VALUES

- integrity
- respect
- empathy
- excellence
- responsibility
- efficient
- trustworthy
- compassion
- accountability
- inspire/empower
- leadership



FY22-23 Annual Impact Report



500 Bourne Ave
Somerset, KY 42501



Director's Comments

FY22-23



I am very excited to present the Lake Cumberland District Health Department's very first Annual Community Impact Report. We have historically completed and shared Annual Reports, however this year, we have completely overhauled how the information is presented. It is our intention that this will give a truer picture to our communities and stakeholders of the impact public health has on our daily lives. Many people only think about public health in very narrow terms - immunizations, restaurant inspections or WIC services. This report will demonstrate the bigger impact public health has on the places we live, learn, work and play.

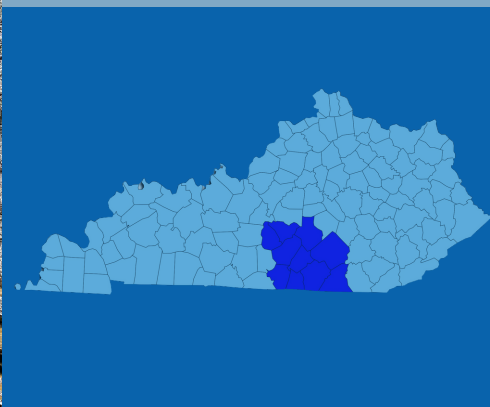
Every single employee of Lake Cumberland District Health Department plays a role in our mission to prevent illness and injury and promote and protect the health of Lake Cumberland. We are dedicated professionals who care for our neighbors daily. I am proud to serve with this team and this agency at this moment in time.

The last few years have been challenging beyond belief, but LCDHD remains a shining star of service, innovation and leadership across Kentucky.

Amy

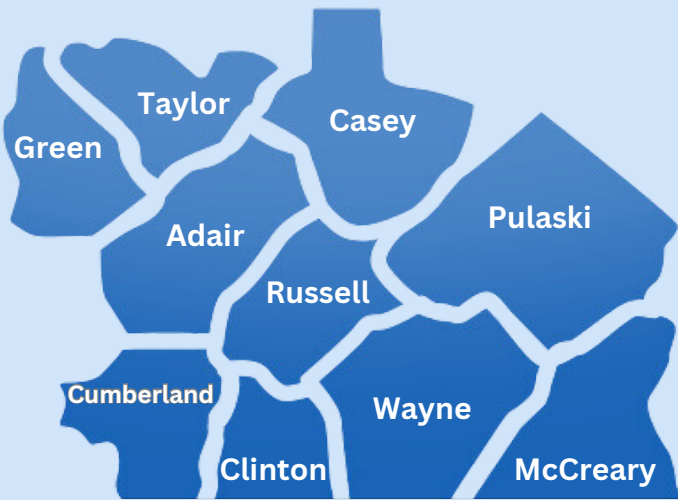


MYSTERY FALLS, WAYNE COUNTY
PHOTO PROVIDED BY: COURTNEY ROBERTS

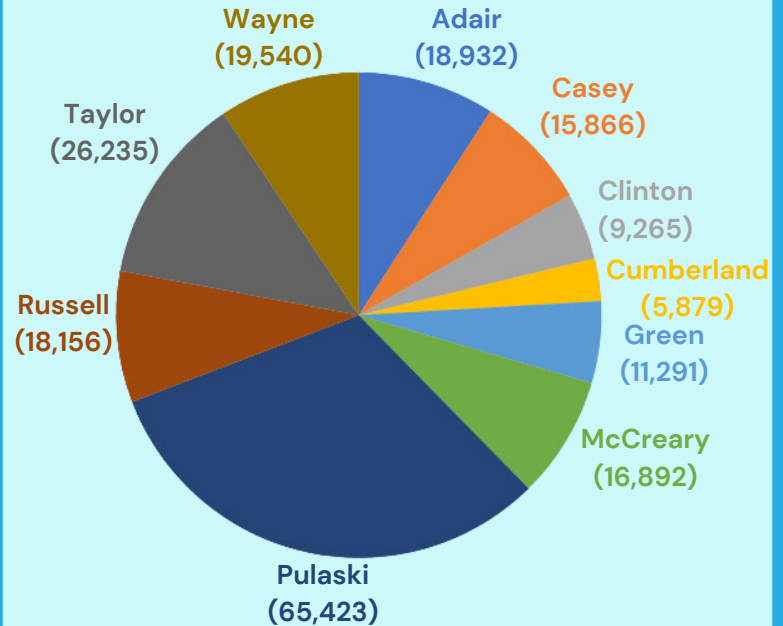


Lake Cumberland District Population Demographics

District Population 207,479



POPULATION BY COUNTY



7.65%
OF POPULATION
BELONGS TO A
MINORITY



1.49%
FOREIGN BORN
PERSONS

19.9% POPULATION
UNDER 18
21.8% POPULATION
OVER 65



50.1%
Male

49.9%
Female



3.3%
SPEAK A
LANGUAGE
OTHER
THAN
ENGLISH
AT HOME

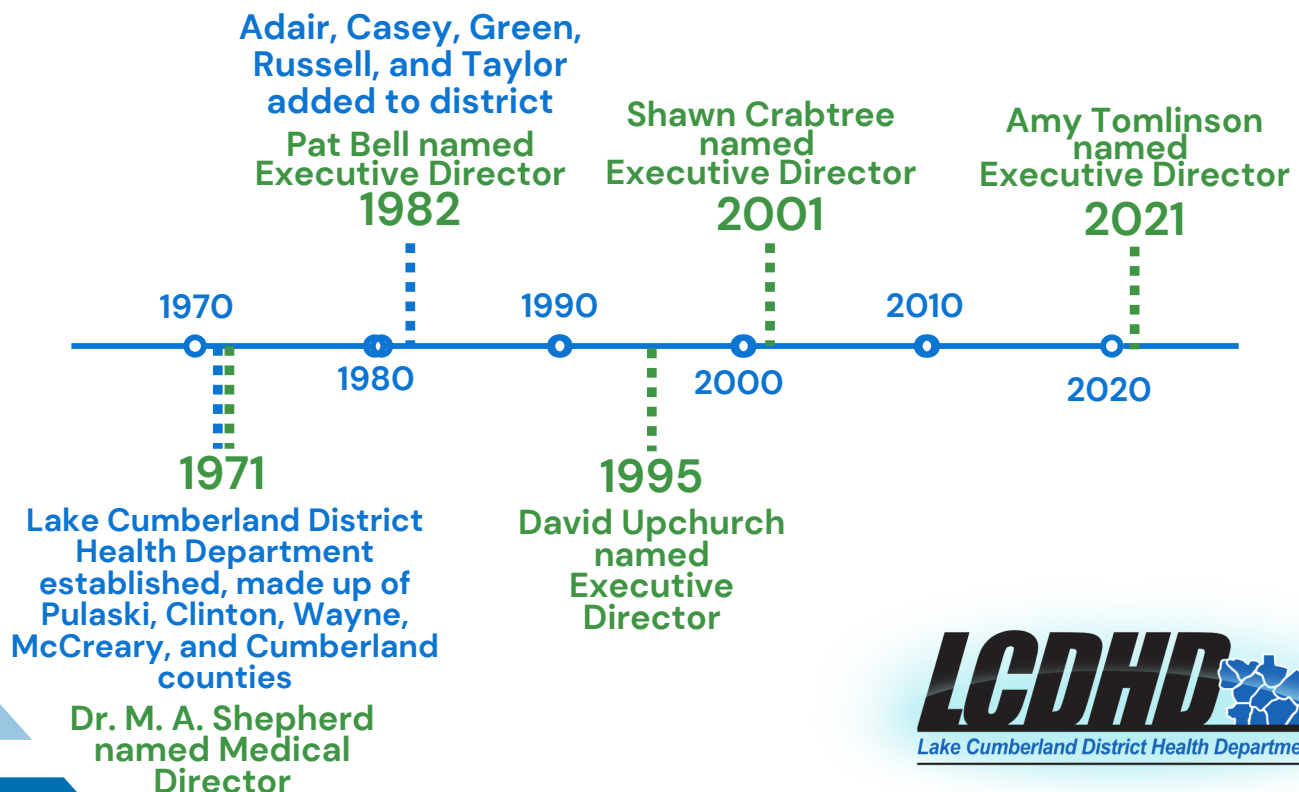
LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT

OUR HISTORY

Lake Cumberland District Health Department was created in 1971, making it the first District Health Department in the state of Kentucky. It originally consisted of 5 counties – Pulaski, Clinton, Wayne, McCreary, and Cumberland. In 1982, the counties of Adair, Casey, Green, Russell, and Taylor were added to the district, making it the 10 county district that it is today.

The land covered by the Lake Cumberland District is around 3,613 square miles with a population of approximately 208,000. Somerset is the largest city in the 10 county area with a population of approximately 12,218.

The LCDHD is governed by a 30-member board of directors with representation from each county local boards of health. The board is comprised of county judge executives, physicians, nurses, dentists, veterinarians, optometrists, and citizen members.



HEALTH CARE ACCESS & QUALITY

Circumstances like poverty and geographic location can make it difficult to access a primary care provider and make it more difficult to afford health care services and medications.

EDUCATION ACCESS & QUALITY

People with higher levels of education are more likely to be healthier and live longer. Children from low-income families, children with disabilities, and children who experience discrimination are more likely to struggle with math and reading.

NEIGHBORHOOD & BUILT ENVIRONMENT

Racial/ethnic minorities and people with low incomes are more likely to live in places with high rates of violence, unsafe air or water, and other health and safety risks.



Social Determinants of Health

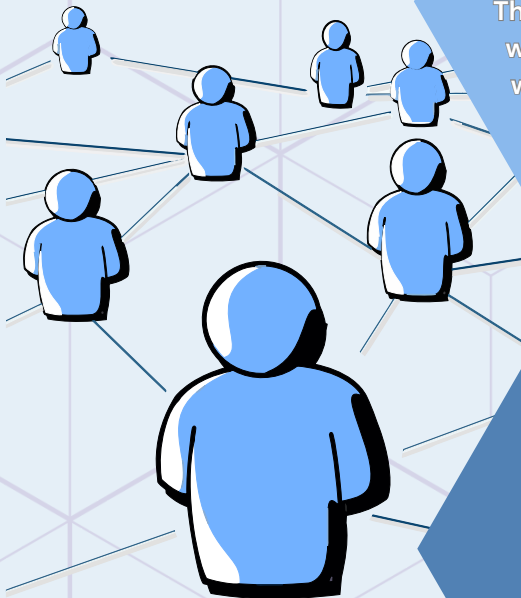
The conditions in the environments where people are born, live, learn, work, play, worship, and age that affect a wide range of health, functioning, and quality-of-life outcomes and risks.

ECONOMIC STABILITY

In the US, 1 in 10 people live in poverty and many people can't afford healthy foods, health care, and housing. People with steady employment are less likely to live in poverty and more likely to be healthy.

SOCIAL & COMMUNITY CONTEXT

People facing challenges and dangers like unsafe neighborhoods, discrimination, or trouble affording the things they need can have a negative impact on health and safety.






HEALTH CARE ACCESS & QUALITY

of Lake Cumberland District

9 hospitals in district

 7 of 9 are Critical Access (low level care)

McCreary County, population 16,701, has no hospital.

7.8% of district population under 65 do not have health insurance



Social Determinants of Health

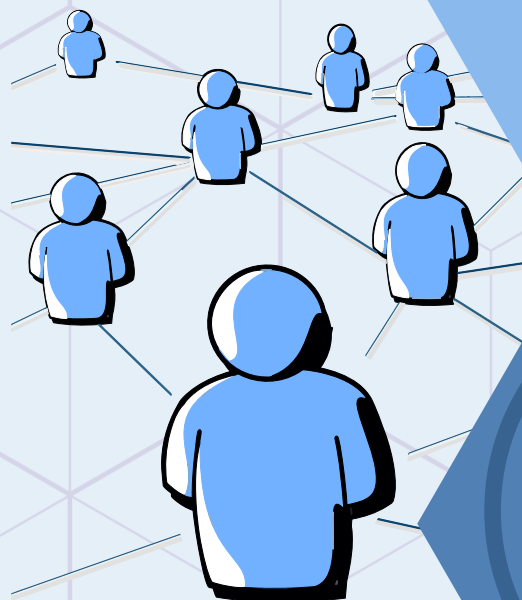


24% of adults reported that they consider themselves in fair or poor health



Ratio of Population to Physicians

Adair	1 Per 3,260
Casey	1 Per 16,070
Clinton	1 Per 2,020
Cumberland	1 Per 2,170
Green	1 Per 3,670
McCreary	1 Per 8,540
Pulaski	1 Per 1,280
Russell	1 Per 3,000
Taylor	1 Per 1,350
Wayne	1 Per 1,840





NEIGHBORHOOD & BUILT ENVIRONMENT

of Lake
Cumberland
District

9 out of **10**
counties issued
Farmers Market
Benefits to WIC
participants.



4%

of people report low
incomes and do not
live close to a
grocery store,
limiting their ability
to access healthy
foods



Social Determinants of Health



13

public schools in
district have
enacted smoking
ordinances



12.2%

of households
experienced severe
housing problems such
as overcrowding, high
cost, and lack of
facilities



ECONOMIC STABILITY

of Lake
Cumberland
District

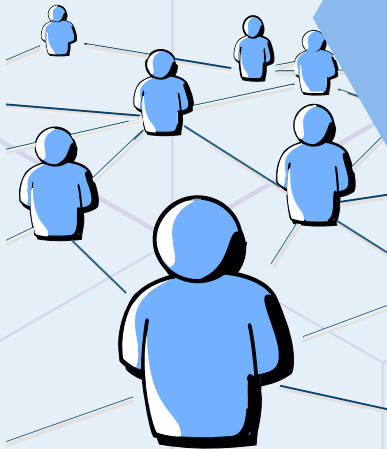
23.1%
of people live
in poverty

4.6%
unemployment
rate

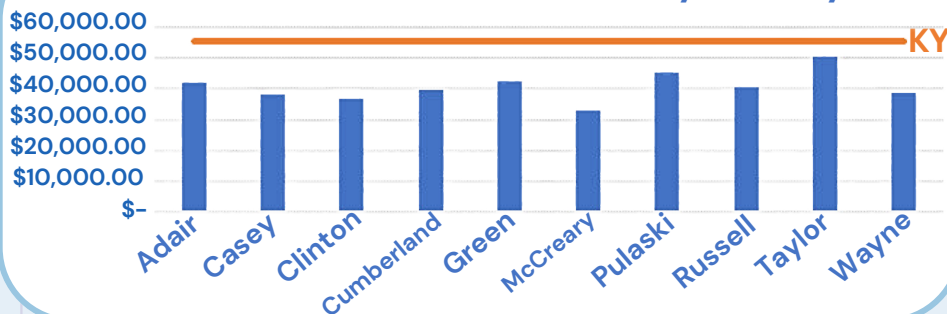


Social Determinants of Health

Median
Household
Income
\$40,730



Median Household Income By County





SOCIAL & COMMUNITY CONTEXT

of Lake
Cumberland
District

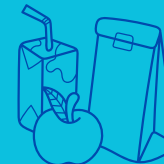
53.1

Children in foster
care (rate per
1,000 children)



68.7%

of children are
eligible for free
or reduced lunch



Social Determinants of Health



24.6%

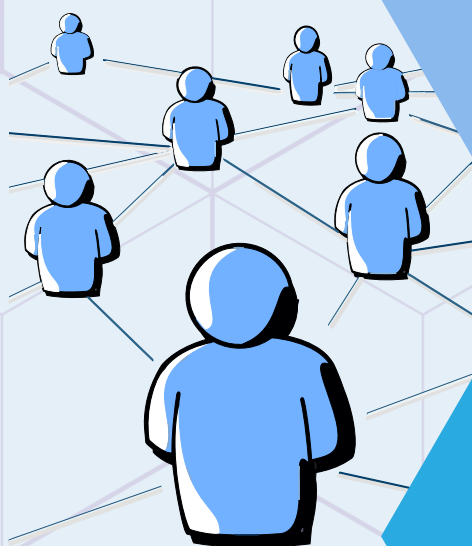
of children live
in single-parent
households



7.83

Membership
organizations*
per 10,000
people

*Civic, religious, political,
sports, professional





EDUCATION ACCESS & QUALITY

of Lake
Cumberland
District

13
public school
systems in
district (K-12)



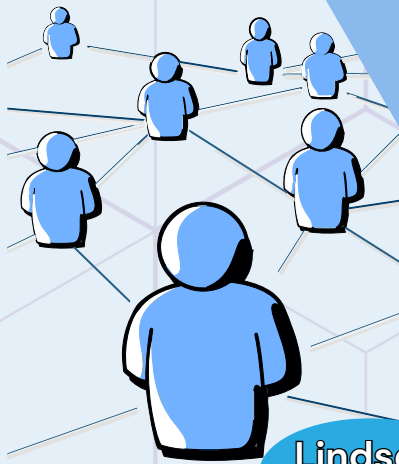
80.6%
of adults
graduated
high school



Social Determinants of Health



15%
of adults have
a bachelor's
degree or
higher



Somerset
Community
College

Lindsey
Wilson

University
of the
Cumberlands

Western
Kentucky
University

Colleges & Campuses in District

Eastern
Kentucky
University

Campbellsville
University

Southeast
Kentucky
Community &
Technical
College

LCDHD Health Policy and Promotion

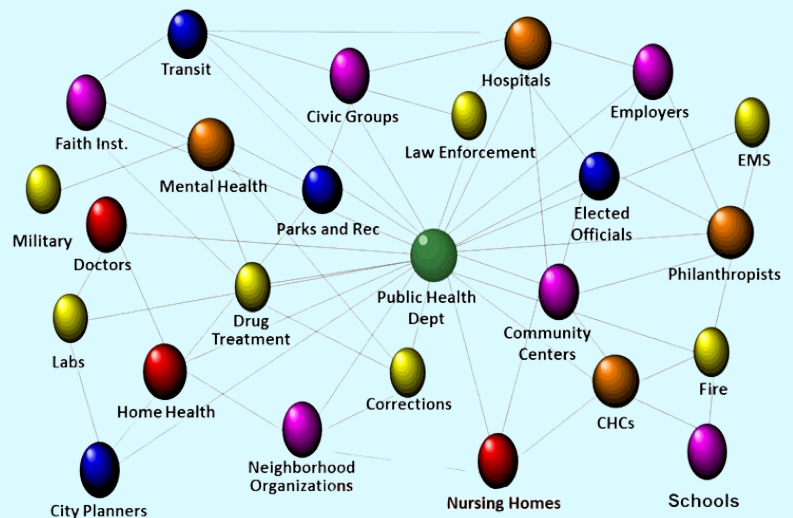
FY 22-23

COALITION/STAKEHOLDER MEETINGS

229 MEETINGS **1,603** STAKEHOLDERS IN ATTENDANCE

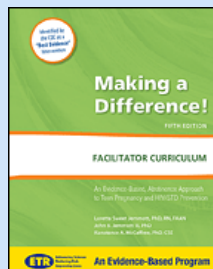
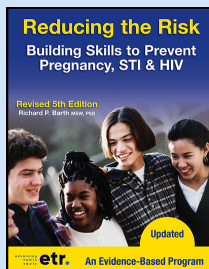


LCDHD'S PUBLIC HEALTH SYSTEMS



ADOLESCENT TEEN PREGNANCY PREVENTION

3,319 STUDENTS **16,598** EDUCATIONAL SESSIONS



TOBACCO PREVENTION & CESSATION

✓ DEVELOPED SOCIAL MEDIA CAMPAIGN, CHOOSE YOU KENTUCKY

✓ DEVELOPED & PROVIDED THE LCDHD YOUTH TOBACCO CESSATION TOOLKIT



✓ HEALTH EDUCATORS TRAINED ON YOUTH VAPING CURRICULUM, **CATCH** MY BREATH



CATCH
MY BREATH
YOUTH E-CIGARETTE PREVENTION PROGRAM

✓ **130** TOOLKITS DISTRIBUTED TO ALL MIDDLE & HIGH SCHOOL STUDENTS IN DISTRICT

✓ **2,764** EDUCATIONAL ENCOUNTERS

✓ **20** SMOKE FREE VAPE SIGNS TO ADAIR COUNTY LITTLE LEAGUE PARK

✓ **1,300** MY LIFE, MY QUIT YOUTH CESSATION FLIERS TO 13 SCHOOL DISTRICTS

CHILDCARE HEALTH CONSULTATION PROGRAM

29 CHILD CARE PROVIDER TRAININGS

59 CLASSES IMPACTING **705** CHILDREN

Maternal and Child Health Program



58

PAC N PLAYS
DISTRIBUTED
THROUGH SAFE
SLEEP
KENTUCKY
INITIATIVE

INJURY PREVENTION
PROJECTS

WATER SAFETY

SAFE SLEEP

ATV SAFETY

SUICIDE PREVENTION

BIKE SAFETY

PEDESTRIAN SAFETY

CHILD ABUSE PREVENTION

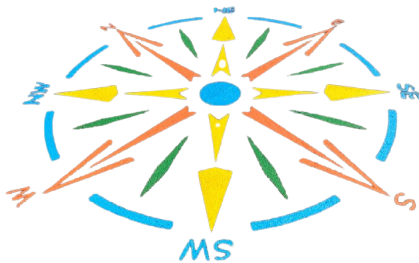
CHILD FATALY REVIEWS

FIRE SAFETY

BULLYING PREVENTION

37

PAINT STENCILS
COMPLETED AT
CASEY COUNTY
AG EXPO



2,400

AMAZING
MOMS
BOOKLETS
DISTRIBUTED



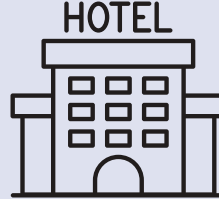
FY22-23

ENVIRONMENTAL HEALTH SERVICES FY22-23



Public Facility Inspections

(pools, schools,
hotels/motels, mobile home
and rv parks, etc.)



455



On-Site Sewage System Inspections



2839



Food Service Inspections

1536



Radon Test Kits Provided

43



Nuisance Complaints Investigated (including animal bites)

520



1099 Follow-up Inspections (all types)



LCDHD PUBLIC HEALTH PREPAREDNESS FY22-23



29,640 COVID-19 Test Kits Delivered

Over \$137K Worth of Preparedness Supplies Delivered to 14 School Districts



LCDHD Responded to the Flooding in Eastern Kentucky in 2022

Participated in Waste Water Treatment Program Projects

2



Streaming Audio



Travel Safety

530 Radio Spots

Tornado Safety

940 Radio Spots



Tornado Safety

27,764 People Watched Our Tornado Safety Video in its Entirety



Media Campaigns



Preparedness

13,977 People Watched Our Preparedness Video in its Entirety



Social Media

Travel Safety:

71,431 Impressions/Ads
368 Interactions/Clicks

Tornado Awareness:

121,426 Impressions/Ads
787 Interactions/Clicks

LCDHD

Preparedness Department Hosted **Three** Regional Training Events



LCDHD by the Numbers 2022

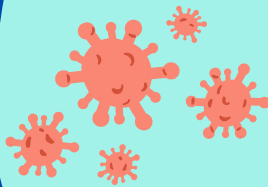
Communicable/Reportable Disease Activity



484

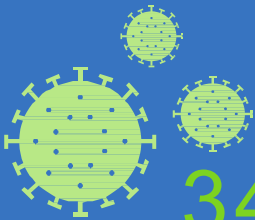
Communicable disease
reports investigated

Reportable Diseases Meeting Case
Definition: Probable or Confirmed



102 Probable

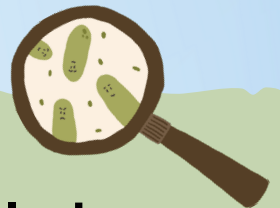
✓ **88 Confirmed**



34,641

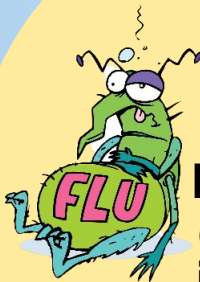
COVID-19 cases

1 Tuberculosis case



11 Suspected Tuberculosis cases

14 Latent Tuberculosis Infections



516

Laboratory
confirmed
influenza
cases

6

Communicable
disease
outbreaks
investigated





RYAN WHITE PROGRAM 2022 →

The Ryan White Program offers medical and social support services, referrals, and guidance for HIV-positive patients living in Central and Eastern Kentucky.

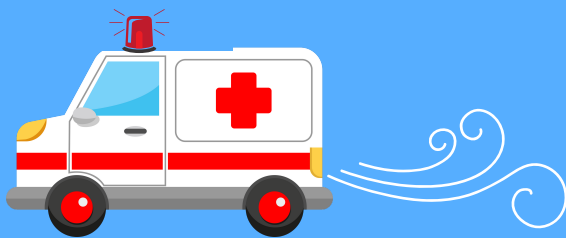
In 2022, 145 unduplicated clients were served, residing in 35 Kentucky counties.



3,254 medical case management encounters



Medical transportation assistance provided for 90 clients



Psychosocial support groups held each month



Emergency financial assistance provided to 54 clients



91% of active clients were virally suppressed in 2022



MEDIA AND COMMUNICATIONS

FY22-23



699

new FB
page likes

23,067

total likes



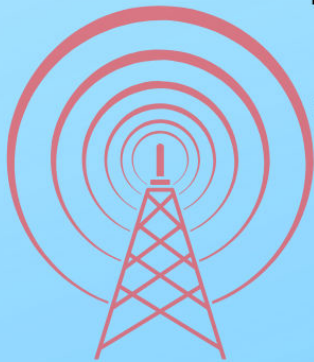
Facebook posts
reached

427,938

people

Facebook followers

23,967



- LCDHD advertised in all ten counties through local newspapers, radio stations, digital advertising and billboards.

- LCDHD advertised events such as National Public Health Week, the Public Health Hero Award, Back-to-School Bash events, SMART Recovery classes, diabetes classes, and immunization campaigns.



815

total Instagram
followers

266

total IG profile
visits

27
new Instagram
followers



IG reached
27,555
people



752
followers
on X
(formerly
Twitter)



New Website
under
construction
launching
in late
2023.





LCDHD IT DEPARTMENT FY22-23



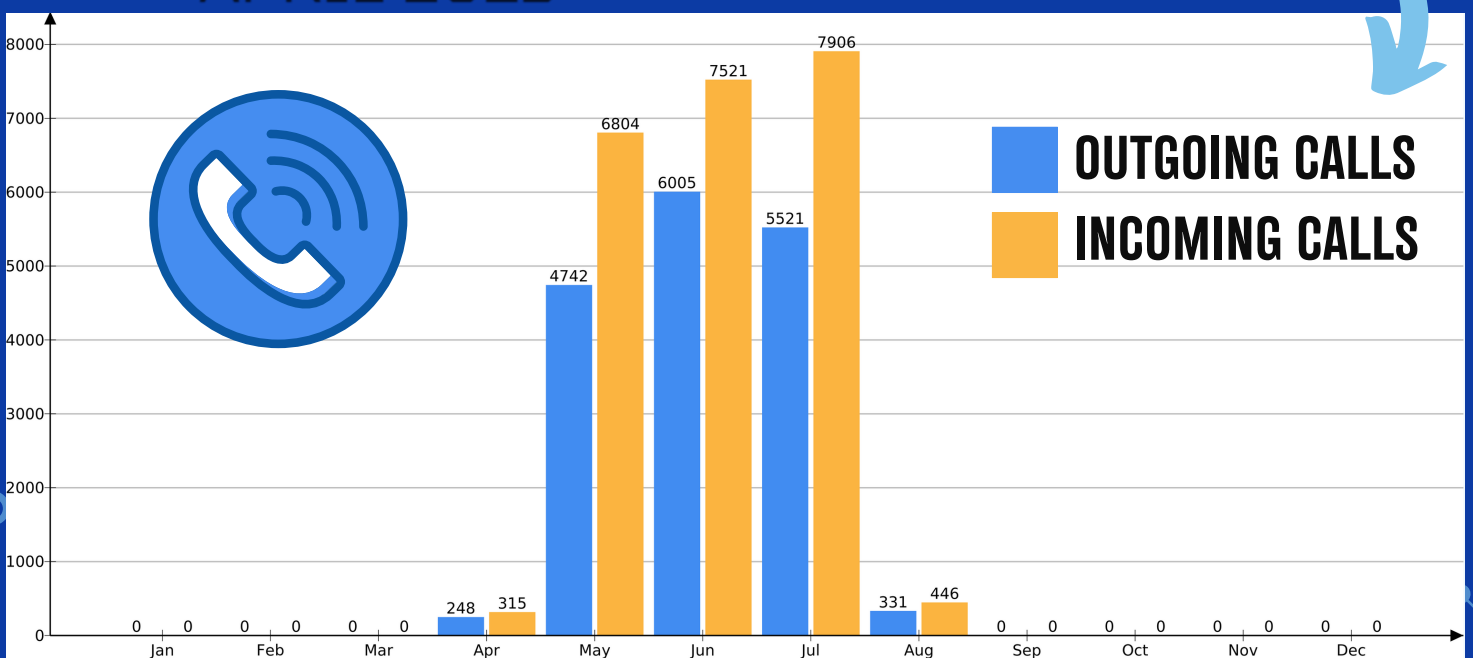
- ALL SITES SWITCHED TO GIGABIT FIBER VIA THE "KENTUCKYWIRED PROJECT"
- IMPLEMENTED FORTINET DEVICES FOR ENHANCED ONLINE SECURITY AND EFFICIENT DATA FLOW
- TRANSITIONED TO A NEW DIGITAL FAX SYSTEM
- MIGRATED TO NEW PHONE SYSTEM APRIL 2023



CALLS



OUTGOING CALLS
INCOMING CALLS

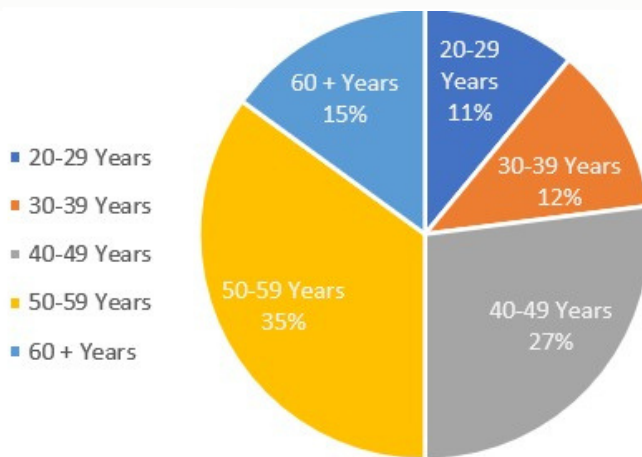


MONTH

Lake Cumberland District Health Department Employee Statistic & Demographics

162
Employees

Employees by Age



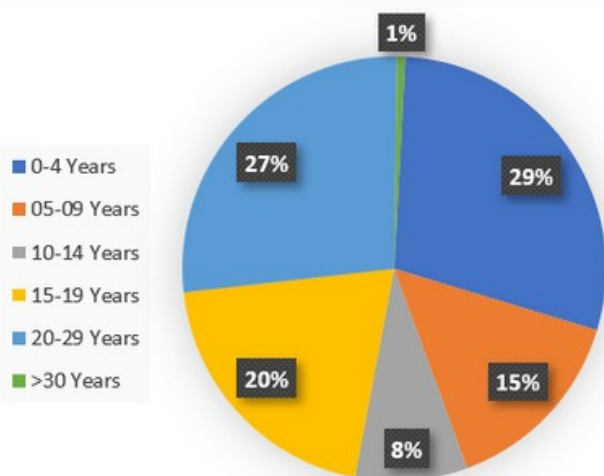
Employees by Gender



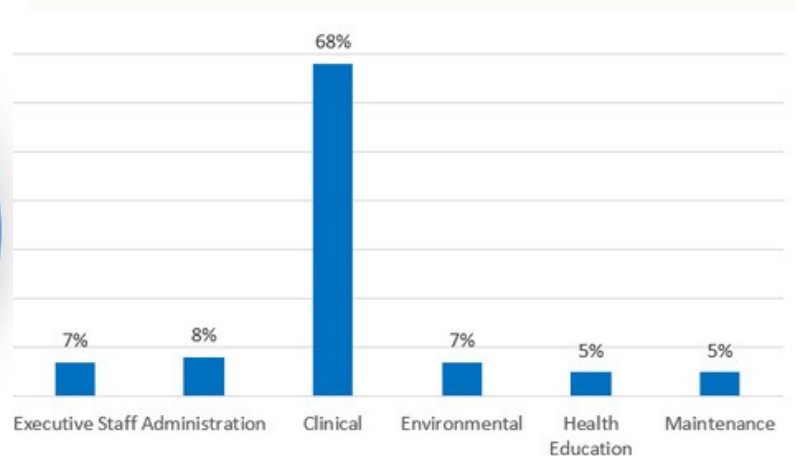
14% Male

86% Female

Years of Service



Employees by Branch



Lake Cumberland District Health Department Human Resources Office

**Fiscal Year 2022-23
by the Numbers**



PERSONNEL

- 162 Employees
- 15 Resignations
- 3 Retirements

NEW POSITIONS

- 40 Job Postings
- 30 New Hire Orientations



OTHER ACTIONS

- 509 Personnel Actions
 - 125 New Compensation Rates (October '22)
- 30 FMLA Cases
- 6 Worker's Compensation Cases
- 4 ADA Accommodation Requests



Administrative Services

For fiscal year 2023, Lake Cumberland District Health Department budgeted at a **\$2,945,105 surplus**. The agency closed with a **\$2,244,822.99 surplus**.

We overbudgeted in Covid-19 cost centers thinking our cost would be as high for Covid-19 as it was in fiscal year ended 2022 but they turned out to be less. If we were able to pull down more Covid dollars we would have been able to save more costs throughout the year since reimbursement is dollar for dollar. Also, the Kentucky Department of Public Health is eight quarters behind on billing LCDHD and they did not catchup at all in this fiscal year. They are approximately behind \$400,000 in Medicaid match payments that we will have to pay them once they bill it out. As a result, our surplus was healthy but not as high as what we budgeted.

Revenues for FY 2023 were **\$1,308,229 less** than budgeted, primarily due to overbudgeting for Covid-19 funding.

The Administrative Services Department is also pleased to report we received our annual audit conducted by Ray, Foley, Hensley & Company which included **no proposed audit adjustments** or reportable findings. Additionally, they found the financial statements to be **neutral, consistent, and clear**.



Administrative Services



Lake Cumberland District Health Department
Statement of Revenues, Expenditures & Change in Fund Balance
For the Fiscal Year Ending June 30, 2023

(Published in accordance with KRS 424.220 and 65.070. The following information may be inspected by the general public at 500 Bourne Ave., Somerset, KY from September 1, 2022 between the hours of 8:00 am to 4:30 pm.)

Fund Balance as of July 1, 2022 \$ 13,894,053.55

Revenues:

State	6,153,403.61
Federal	4,900,428.81
Local	3,558,509.12
Service Fees	4,396,142.53
Interest	109,937.80
State Restricted Previous Years' Carryover/Reserve Funds Used	0.00
Federal Restricted Previous Years' Carryover/Reserve Funds Used	0.00
Fee Restricted Income Previous Years' Carryover Funds	0.00
Unrestricted Previous Years' Carryover/Reserve Funds Used	0.00
Total Revenues	19,118,421.87

Expenditures:

Salary & Leave	6,933,234.48
Fringe Benefits	6,524,639.74
Independent Contractors	61,679.01
Travel	336,179.78
Space Occupancy	629,785.60
Office Administration	548,985.28
Medical Supplies	468,776.28
Automotive	19,058.24
Other	1,330,534.88
Capital Expenditures	20,725.59
Total Expenditures	16,873,598.88

Excess Revenue over Expenditures (Including Carryover/Reserve Funds) 2,244,822.99

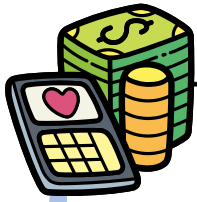
Less State Restricted Previous Years' Carryover Funds Used	0.00
Less Federal Restricted Previous Years' Carryover Funds Used	0.00
Less Fee Restricted Income Previous Years' Carryover Funds	0.00
Less Unrestricted Previous Years' Carryover Funds Used	0.00
Total Previous Year Carryover Funds Used	0.00

Total Excess Revenue Over Expenditures (Less Carryover Funds) \$ 2,244,822.99

Fund Balance as of June 30, 2023 \$ 16,138,876.54

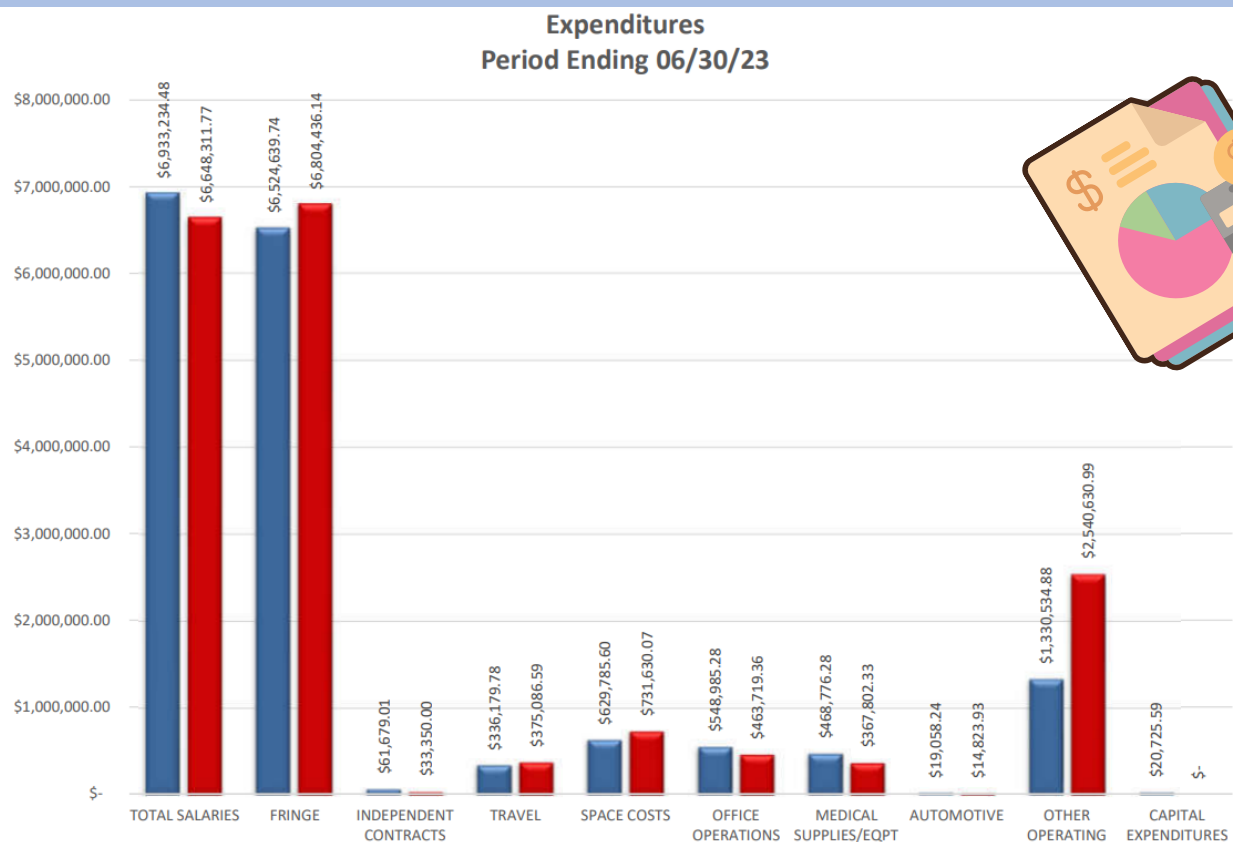


Administrative Services

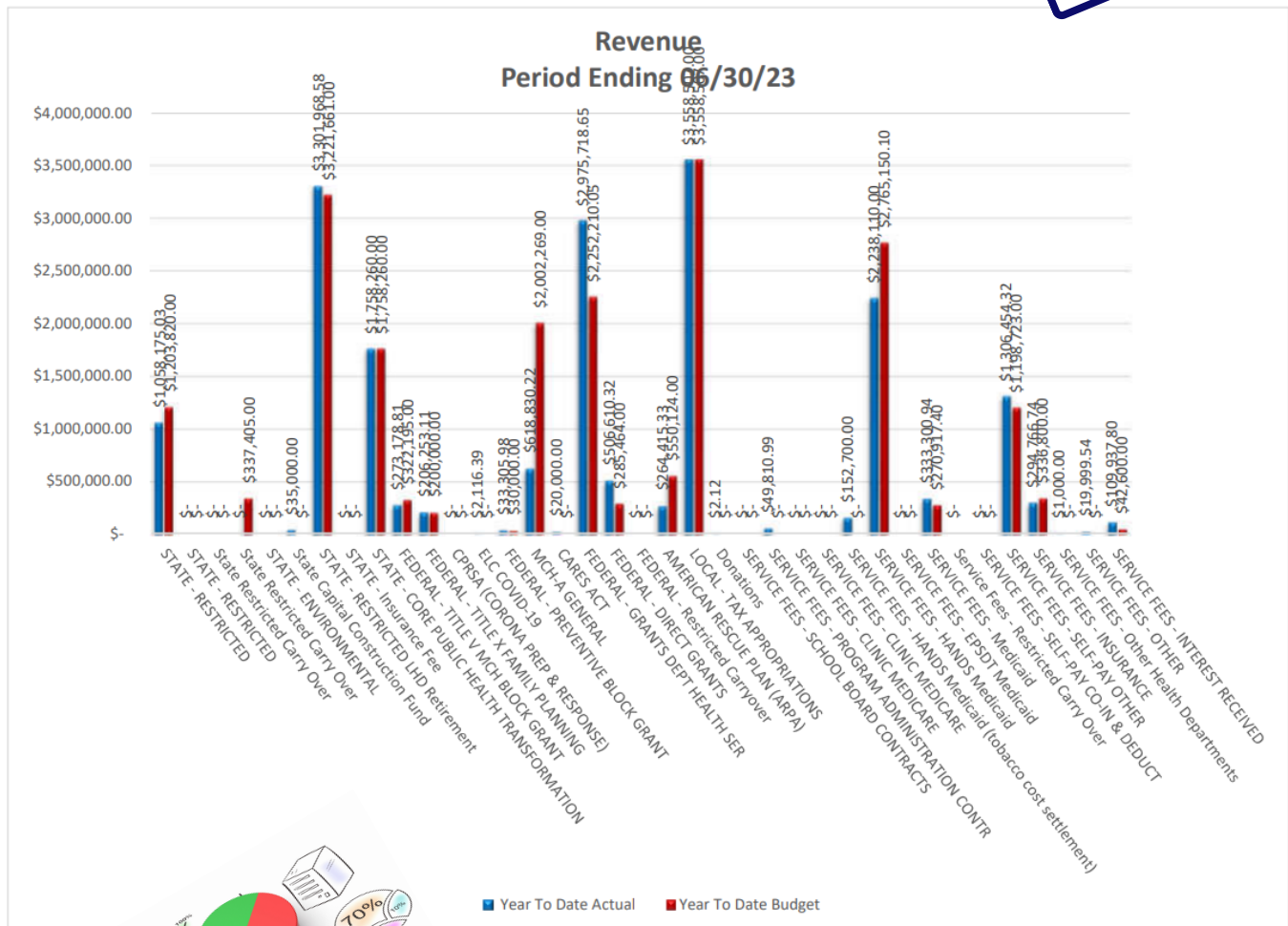


Lake Cumberland District Health Department Revenue & Expense Summary Comparison to Prior Year As of Period Ending June 30, 2023

	Current YTD Actual	Prior YTD Actual	Change	% Change
Revenue:				
State	\$6,153,403.61	\$ 4,523,821.46	\$ 1,629,582.15	36%
Federal	\$ 4,900,428.81	5,754,022.53	(853,594)	-15%
Local	\$ 3,558,509.12	3,417,499.23	\$ 141,009.89	4%
Service Fees	\$ 4,506,080.33	4,278,868.22	227,212	5%
Unrestricted Carryover	\$ -	\$ 251,760.47	\$ (251,760.47)	-100%
Total Revenue	\$ 19,118,421.87	\$ 18,225,971.91	892,450	5%
Expense:				
Salary & Leave	\$ 6,933,234.48	6,042,920.57	890,314	15%
Fringe Benefits	\$ 6,524,639.74	6,371,524.90	153,115	2%
Independent Contractors	\$ 61,679.01	54,890.31	6,789	12%
Travel	\$ 336,179.78	248,092.36	88,087	36%
Space Occupancy	\$ 629,785.60	654,896.08	(25,110)	-4%
Office Administration	\$ 548,985.28	459,946.57	89,039	19%
Medical Supplies	\$ 468,776.28	343,155.99	125,620	37%
Automotive	\$ 19,058.24	21,556.82	(2,499)	-12%
Other	\$ 1,330,534.88	2,178,891.13	(848,356)	-39%
Capital Expenditures	\$ 20,725.59	\$ 30,153.18	\$ (9,427.59)	-31%
Total Expense	\$ 16,873,598.88	\$ 16,406,027.91	467,571	3%
Excess/(Deficit) of Revenue over Expense:	\$ 2,244,822.99	\$ 1,819,944.00	424,879	23%



Administrative Services



WIC

8,511 Certs and Enrollments
2,075 Mid-certs
20,935 Nutrition Education Visits
3,757 Hemoglobin Checks



3,523 Childhood Immunizations
1,420 Adult Immunizations
3,307 COVID-19 Immunizations

Vaccines

1,025 Women's Health Preventive Screenings



129 Pediatric Lead Screenings

624 Sexually Transmitted Disease Screenings



2,675 Tuberculosis Screenings

602 Pregnancy Tests

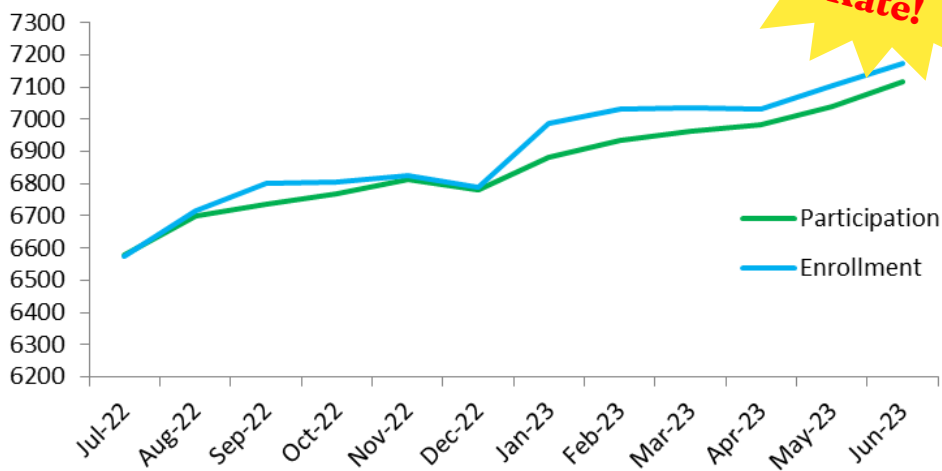


WIC Program

Women, Infants and Children (WIC) can help you with your grocery budget each month. WIC encourages healthy eating with supplemental foods, nutrition education and breastfeeding support for pregnant/postpartum women, infants and children.

July 1, 2022 - June 30, 2023

WIC Participation and Enrollment



**99%
Participation
Rate!**

*Participation rate is based on clients attending required periodic visits.

WIC Outreach Activities:

- *Billboards placed in each county
- *participated in person at 7 events
- *multiple targeted mailings
- *information provided to physicians, head start programs and daycares across the district

Farmer's Market Vouchers

Amount Per Serving

Calories 250 Calories from fat 10

% Vouchers Redeemed

Adair County **14.56%**

79 Vouchers

Cumberland County **11.52%**

11 Vouchers

Green County **44.45%**

103 Vouchers

Russell County **27.57%**

36 Vouchers

Taylor County **16.41%**

143 Vouchers

Wayne County **22.82%**

116 Vouchers

Vitamin A 1% Vitamin C 3%

Calcium 2% Iron 2%

*Percent Daily Values are based on a 2,000 calorie diet. Your daily values may be higher or lower depending on your calorie needs.

SAVE MONEY ON GROCERIES WITH WIC

MONTHLY ESTIMATED WIC FOOD PACKAGE VALUE FOR AGES 1 - 5

- ✓ 3 gallons milk
- ✓ 1 pound cheese
- ✓ 32 oz yogurt
- ✓ 1 dozen eggs
- ✓ 32 oz whole grains (bread, rice, pasta)
- ✓ 36 oz breakfast cereal
- ✓ 16 oz beans/peanut butter
- ✓ 2 - 64 oz juice
- ✓ \$25 for fruit/vegetables

TOTAL: \$75.00*

food packages and prices can vary per participant



KENTUCKY
wic
Women, Infants, & Children

LEDHD
Lake Cumberland District Health Department

FY22-23

36
Consults
Scheduled

21%
of WIC infants were
exclusively breastfed

1969 Participants

617 received
breastfeeding
support and
counseling

1352 received
breastfeeding
information and
encouragement
throughout their
pregnancy

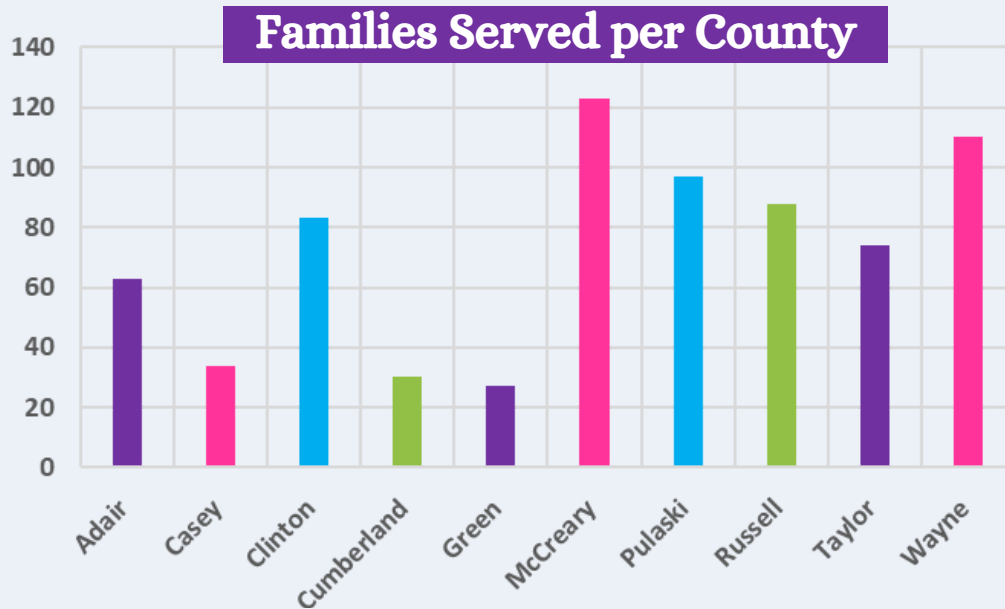
60%
of WIC participants chose
to initiate breastfeeding
after delivery

The amount of those
who chose breastfeeding
and those who
exclusively breastfeed
are steadily increasing

**BREASTFEEDING
IS ALWAYS
WORTH IT!**

LCDHD HANDS 2022

The HANDS (Health Access Nurturing Development Services) program is a free voluntary home visiting service provided to expecting parents up until the child turns two years old. Home visitors are trained in using an evidence-based curriculum to empower parents with skills needed to become great parents. HANDS staff assist parents through the different stages of their child's growth and development.



- 102 families graduated from the program
- 485 active participants
- 30,143 visits complete throughout the district
- HANDS gave out 500 emergency supply kits to families
 - these kits were purchased with American Rescue Plan grant funding from the state



Kentucky's
HANDS

LCDHD Harm Reduction and Syringe Exchange Program (HRSEP) FY22-23



Syringes Distributed
422,391



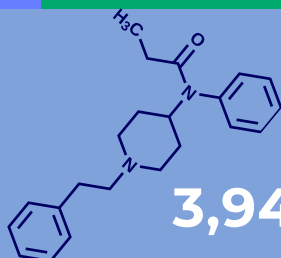
Syringes Collected
424,800



3,948



Narcan/Naloxone Kits Provided



3,948

Fentanyl Test Strips Provided



568

Hepatitis C Virus Tests Performed

SYRINGE EXCHANGE



Education Provided At Visits:

- Proper syringe disposal
- Risk reduction
- Viral Hepatitis prevention
- HIV transmission prevention
- STD prevention
- Overdose prevention/response
- Drug treatment referrals and resources

Did You Know?

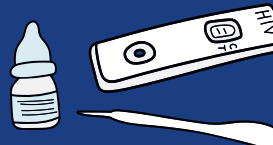


- LCDHD operates 5 of the 82 syringe exchange programs in Kentucky
- LCDHD began a partnership with UK to provide telehealth treatment for Hepatitis C

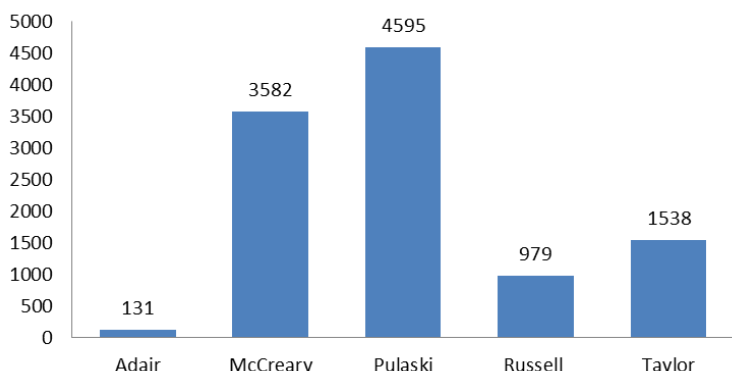


3,164

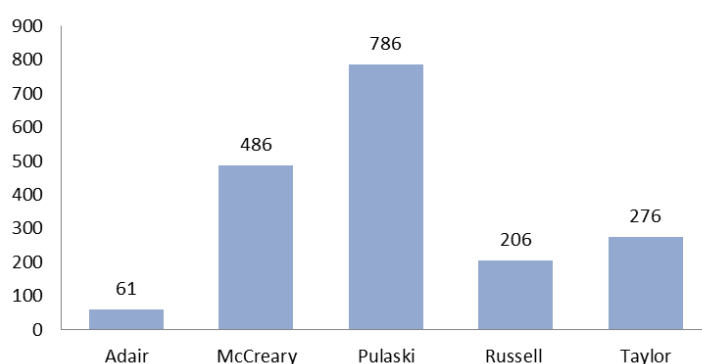
HIV Tests Performed



Total Visits



Participants



LCDHD
COMPREHENSIVE
ADDICTION REFERRAL
EDUCATION
C.A.R.E.
PROGRAM

GRANT CYCLE SEPTEMBER 1, 2022 - AUGUST 31, 2023



**138
CLIENTS
ENROLLED**

**402
REFERRALS
MADE**

269
INCARCERATED INDIVIDUALS
RECEIVED MRT (A COGNITIVE-
BEHAVIORAL TREATMENT SYSTEM
THAT LEADS TO ENHANCED MORAL
REASONING)

REFERRALS MADE FOR:

- SUBSTANCE ABUSE TREATMENT
- SELF-HELP AND SUPPORT GROUPS
- EDUCATIONAL SUPPORT
- HEALTH EDUCATION
- MENTAL HEALTH SERVICES
- MEDICAL SERVICES FOR CHRONIC CONDITIONS
- PARENTING EDUCATION
- TRANSPORTATION ASSISTANCE
- HOUSING
- FOOD ASSISTANCE
- HEALTH INSURANCE AND PRESCRIPTION ASSISTANCE
- JOB TRAINING AND PLACEMENT ASSISTANCE

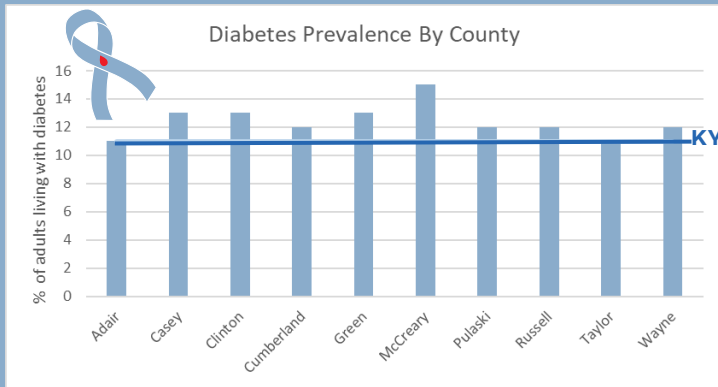
Wellness & Outreach 2022

216 Individuals Attended!

Diabetes Support Groups



**2022
Biometric
Screenings:
5,060**



**Hosted
Walktober
Event**

471 Participants



**Diabetes Meetings and
Classes offered in-person
and virtually in all 10
counties**

127 Participants!





GREEN RIVER, GREEN COUNTY
PHOTO PROVIDED BY: SUE TAYLOR



Visit us on the web:

www.lcdhd.org



Follow us on social media!

<http://www.facebook.com/lcdhd>
www.twitter.com/LCDHD
www.instagram.com/lcdhd_org



Condolence Policy

Replace Acts of Sympathy Policy

Policy: The Lake Cumberland District Health Department will send an expression of sympathy on behalf of the agency when the agency is notified of:

- a. the death of an employee or board member.
- b. the death of an employee's or board member's spouse, child or step-child, parent or step-parent, or sibling or step-sibling passes away.
- c. the death of others on a case-by-case basis as approved by the Executive Director.

Date Adopted: 1/30/09

Date Reviewed: 3/3/09

Date Reviewed: 3/2/10

Date Reviewed: 3/2/11

Date Reviewed: 3/8/12

Date Reviewed: 3/5/13

Date Reviewed: 3/25/2014

Date Reviewed by BOH: 9/3/2019

Date Revised / adopted by BOH: 3/1/2022

Date Revised: 10/31/23

Healthy and Supportive Workplace Policy

Proposed consolidation of Tobacco Free Employees Policy, Staff Participation in the Diabetes Prevention Program Policy, and the Employee Immunization Requirements Policy

Policy: LCDHD recognizes the importance of employees' health in creating a productive and positive workplace culture. LCDHD is dedicated to supporting employees in their efforts to adopt and sustain a healthy lifestyle by providing access to tobacco cessation and diabetes prevention programs, as well as fostering a safe and health-conscious workplace.

Health and Wellness Programs:

In order to participate in the following health and wellness programs, staff must:

- Meet the program eligibility qualifications and guidelines for participation.
- Sign a contract agreeing to the terms and conditions of participating in program.
- Agree to maintain the expected level of attendance during the prescribed length of time.
- Obtain supervisor's approval prior to enrolling in the program.
- Have not participated in the program during the current fiscal year.

- **Tobacco Cessation Program:** 1. Staff may code up to one (1) hour per week to participate in an 8-week Freedom from Smoking (FFS) Cessation Program. 2. LCDHD will cover the costs of the required Nicotine Replacement Therapy (NRT) used in conjunction with the cessation classes. Recommended NRT options include NicoDerm patches, gum, and lozenges. 3. Failure to complete the program will result in participants reimbursing the accumulated cost of NRT during the program. 5. Employees who resumes smoking within one (1) year will be required to pay the cost of the NRT.
- **Diabetes Prevention Program:** 1. Staff may code up to one (1) hour per week to participate in the Diabetes Prevention LIFE CHANGE Program. This year-long program consists of 16 weekly sessions followed by bi-weekly sessions.

Immunizations

Staff are required to obtain certain vaccinations as a condition of their employment, these are indicated below with an asterisk (*). Staff with medical contraindications to a required vaccine must fill out a declination form. Proof of vaccination status must be sent to the OSHA record keeper in the Medical Director's office. Employees wanting to receive certain additional vaccinations, may obtain them at the local health department at no cost to them. The agency will bill the employees' health insurance to help cover the cost of the vaccination. Any balance not paid by the health insurance will be covered by LCDHD. Vaccinations offered through LCDHD are:

1. Hepatitis B*
2. MMR *
3. Tdap*
4. Hepatitis A
5. Chickenpox
6. Pneumovax
7. Tetanus (every 10 years)
8. COVID-19
9. Influenza

Dress Code

Policy: This policy outlines the standards and expectations for appropriate attire while ensuring that all employees are treated equitably and without bias. In the event of a question over interpretation of this dress code, the direct supervisor is authorized to determine whether an employee's dress complies. Any concerns should be discussed with the employee. Continued difficulties should be discussed with the Human Resource Director.

General Dress Code:

All employees are expected to report to work in a clean and neat manner. The employees' clothing is expected to be well maintained, color coordinated and in a presentable condition. Below is the general dress code:

1. ID Badges must be worn during work hours:
 - a. When interacting with clients and/or the public
 - b. When representing LCDHD at various off-site venues
2. Professional employees (i.e. nurses, lab technicians, physicians, clinical assistants etcetera) should wear scrubs while in the clinics and business casual may be worn otherwise.
 - a. Tennis shoes are acceptable attire but must be predominately white in color or must be solid in color and matching or coordinated with the color of the employees' clothing. Shoelaces shall be white or match the color of the shoes.
 - b. When wearing scrubs, a color coordinated lab coat may be substituted for the scrub top. An appropriate color coordinated garment shall be worn under the lab coat.
3. All other employees who staff the clinics must either wear scrubs as a group or business casual as a group (part of the "other employees" wearing scrubs and part wearing business casual is unacceptable as this would be confusing to the public).
 - a. The Local Clerk Manager will decide if her/his employees, as a group, will wear business casual or scrubs.
 - b. Traveling clerks working outside of their home location shall wear scrubs whenever working in the clinic.
4. Professional office staff, health education staff and environmental staff shall wear business casual apparel.
5. Janitorial staff shall wear work boots/shoes, coveralls, work pants, etcetera or scrubs.
6. All Home Visiting and other employees who travel off-site shall either wear business casual or scrubs (whichever is appropriate for the situation).
7. Business Casual is defined as: dress pants, Docker-type pants, khakis, slacks, casual skirts or dresses (of appropriate length), shirts with collars, blazers, sport coats, sweaters, golf shirts/polo shirts, and blouses are all appropriate pieces of clothing for a business casual wardrobe.
8. Generally, blue jeans are not permitted. Other occasions where jeans are allowed (such as jean days for awareness or charity) will be determined on a case-by-case basis by executive level management.
9. During routine work hours or while "on the clock" at formal off-site meetings or trainings, employees shall **NOT** wear:

- a. shorts, tops that reveal the midriff, halter tops or spaghetti strapped dresses/tops unless covered by a sweater, jacket, etc.
- b. t-shirts (unless underneath scrubs, lab coats or other acceptable garments)
- c. garments with advertisements or large logos (may have the small manufacture's tag or a small tasteful logo) or any garment with foul language or violent/graphic images
- d. denim garments of any color
- e. rubber soled flip flops or crocs
- f. sweat pants and shirts, wind suits, track suits, yoga pants
- g. dresses, skirts, pants or other leg wear in which the length is above the top of the knees
- h. any garments that are too tight, too short or too see through.

Exceptions:

1. Any employees leading exercise classes may wear appropriate and modest exercise garments during the duration of the class time only.
2. While conducting on-site inspections, environmental staff may wear work boots, coveralls, work pants, etcetera during the duration of the on-site evaluation.
3. When an employee is providing inspections during a community festival or is staffing an organization sponsored booth/display and where the temperature is hot that employee may wear appropriately fitting shorts (neither too tight nor too loose) that are at least to just above the knee in length. A shirt must be worn that complies with the "General Dress Code". Clean, color coordinated tennis shoes may be worn.
4. During formal off-site meetings and trainings, the dress code will be in effect during any hours one is "on the clock".
 - a. However, during certain off-site informal meetings (such as staff picnics, or all day informal retreats) as approved by an appropriate Division Director or the Executive Director, the dress code may be waived except that one's apparel must be modest and not be "too tight, too short or too see through".
5. From time to time, the agency may purchase and distribute t-shirts or other apparel not consistent with the general dress code in order to promote certain public health causes. Staff may wear this apparel during normal working hours, providing you comply with the other requirements of the dress code.
 - a. However, there may be extenuating circumstances when someone in your chain-of-command will require you to look more "professional" and temporarily disallow the wearing of such.

Miscellaneous:

1. Make-up and perfume/cologne, if used, should be in moderation. However, if the use of any perfume/cologne should be offensive to any employee, then that employee should request assistance from his/her supervisor. The supervisor shall request that the scent be eliminated, or that the employee in question wear no perfume/cologne.

Adopted: 8/29/07

Reviewed: 3/3/09

Date Reviewed: 3/2/10

Date Reviewed: 3/2/11

Date Reviewed: 3/8/12

Date Reviewed: 3/5/2013

Date Reviewed: 3/25/2014

Date Revised/ratified by BOH: 9/1/2015

Date revised & revisions adopted by the Executive Director: 6/14/2017

Date revisions ratified by BOH: 6/28/2017

Date Reviewed by BOH: 9/3/2019

Date revised/ratified by BOH: 12/6/2022

Date revised: 09/07/23

Employee Identification Cards

Policy:

All local health department employees shall wear identification (ID) badges issued by the agency which identify the employee as an official representative of the health department. ID badges are also utilized for security measures as part of the agency access control system.

Procedures:

1. All employees of the health department must wear their ID badge while on duty. Failure to wear and utilize the badge shall lead to disciplinary actions.
2. The badge shall contain the agency logo and the employee's name, professional discipline, and recent photograph (no more than 5 years old). Additional data may be included if necessary and appropriate.
3. Employees are required to utilize their ID badge by swiping the access controls to gain access throughout our facilities. This includes swiping in and out each time one enters or leaves the building.
4. ID history reports (or badging reports) may be utilized to identify matters of security and to determine accurate reporting on time sheets on an as needed basis.
5. The cost of the photograph and encasing the ID card shall be borne by the local health department except for cards that are lost by the employee and the cost of replacing the card will be the responsibility of the employee.
6. When employment is terminated or when an employee is on an extended leave of absence, the identification badge shall be deactivated, collected and/or destroyed as deemed appropriate by the Human Resources Office.
7. Lost ID badges shall be reported immediately to the Human Resources Office.

Date Adopted: 5/14/96

Date Reviewed: 3/3/09

Date Reviewed: 3/2/10

Date Reviewed: 3/2/11

Date Reviewed: 3/8/12

Date Reviewed: 3/5/2013

Date Reviewed: 3/25/2014

Date Revised & adopted by Executive Director: 10/29/2015

Date Revisions ratified by BOH: 12/1/2015

Date revised/revisions ratified by BOH: 3/5/2019

Date Reviewed by BOH: 9/3/2019

Date revised/approved by BOH: 3/3/2020

Date Revised: 08/8/2023

Existing Sewerage System Inspection

Policy:

When an electric company requires a temporary or permanent electric release from the Health Department in regards to KRS 211:350 on a business or dwelling that has an existing septic system an inspection must be made by the local health department environmentalist. A fee will apply (refer to the LCDHD website for current rate).

Procedure:

An existing inspection shall require:

1. The Existing Sewerage System and Owner's Affidavit form (DFS-326) must be completed and signed by the owner.
2. Visually inspect the lateral field area for sewage breakouts, straight pipes, or any type of system failure.
3. If necessary other system components may be uncovered to determine if system is functioning properly.
4. If evidence of failure is present, a charcoal dye test may be performed.
5. Systems that require repairs will follow the "Repair Policy of the Lake Cumberland District Health Department".
6. The environmentalist must sign and complete the DFS-326 form in detail stating their findings and any actions necessary to correct any problems that may exist.
7. If the septic system is 2 years old or less, or has never been used, and has been permitted and inspected, an electric sticker may be issued without charge or existing inspection.

Date Adopted: 12/2007

Date Reviewed: 3/3/09

Date Reviewed: 3/2/10

Date Reviewed: 3/2/11

Date Reviewed: 3/8/12

Date Revised: 2/12/2013

Date Reviewed: 3/25/2014

Date revised/ratified by BOH: 12/5/2017

Date Reviewed by BOH: 9/3/2019

Inclement Weather Policy

Policy:

The LCDHD will make every reasonable attempt to remain open to the public during inclement weather.

Procedures:

A. Facility Open and Operating with Skeleton Crew

1. Skeleton Crew Policy for Health Centers:

a. Health centers, at the discretion of the local Office Manager **and in consultation with the Director**, may institute a “skeleton crew” policy if the roads become hazardous due to inclement weather. At least one nurse (two for Pulaski) identified by the local nurse manager, and one clerk (two for Pulaski) identified by the local clerk manager, who live the closest and have access to the best roads, will be required to come to work (perhaps, at the discretion of the local Office Manager, on a delayed or shortened work day schedule) in order to see patients who come in and handle telephone calls and reschedules. The remaining staff can use their own best discretion whether or not to come into work once the local Office Manager has declared that the skeleton crew policy has been activated. If a staff chooses not to come to work because he/she believes the road conditions are too hazardous, he/she shall inform the county work site and then he/she shall code his/her time to comp. time first (if he/she has it), annual second, or leave without pay last.

Pursuant to 902 KAR 8:120, Section 19 (2), An employee who is on prearranged annual, compensatory, or sick leave shall charge leave as originally requested.

2. Skeleton Crew Policy for Administrative Office:

a. If the roads become hazardous due to inclement weather, then a “skeleton crew” policy will go into effect. The administrative office staff can use their own best discretion whether or not to come into work. If a staff chooses not to come to work because he/she believes the road conditions are too hazardous, he/she shall inform the county work site and then he/she shall code his/her time to comp. time first (if he/she has it), annual second, or leave without pay last.

Pursuant to 902 KAR 8:120, Section 19 (2), An employee who is on prearranged annual, compensatory, or sick leave shall charge leave as originally requested.

- Local managers have the right to call additional staff into work if the road conditions improve throughout the day and the work demand increases.

B. Facility Closed

1. The Executive Director or his/her designee shall be the only person who can decide to close a site completely down and institute Inclement Weather Pay. However, this will only be done in the most extreme of circumstances; therefore, the Skeleton Crew Policy, as outline above, shall be routinely utilized.

2. If an Office Manager feels the weather conditions are too extreme for any staff to report to work, he/she is to contact the Appointing Authority or his/her designee. If the Appointing Authority or his/her designee decides that the health department should close, then the Office Manager shall immediately contact the applicable news media - radio, television stations, etc. and notify them that the office is closed. Whenever possible, a notice should also be placed on our doors, as we do for holidays.

3. If the workplace is closed and no other site is established for employees to work, all employees affected should be paid for the amount of time shut down, and shall code to "L" - "Other Paid Leave" even if on routine pre-arranged leave. Note: Only staff with approval from the Director may work during hours of closure.

Adopted: 3/3/09

Revised by Director: 2/25/10

Ratified by Board: 3/3/10

Date Reviewed: 3/2/11

Date Reviewed: 3/8/12

Date Reviewed: 3/5/2013

Date Reviewed: 3/25/2014

Date revised/ratified by board: 3/3/2015

Date Reviewed by BOH: 9/3/2019

Date Revised: 11/7/2023

Media Policy

Policy:

Effective communications with the media are critical to LCDHD's ability to carry out its mission and promote continued public health in our communities. Effective media relations best serve the health department by:

- Informing the public of what we can do for them
- Promoting the health department's achievements, activities and events of significance
- Expanding the general visibility of the health department
- Ensuring that accurate information is conveyed to the public regarding public health incidents and issues

Authorized Spokespeople:

The Executive Director of LCDHD serves as the official public health spokesperson for the agency. Other public information officers are in place and have been trained in media relations, as well. Those individuals include, staff in the Health and Policy Promotion department (health educators) and the staff in the Preparedness department. The person authorized to speak to the media on an ongoing basis regarding medical issues is the Medical Director. The person authorized to speak to the media on an ongoing basis regarding environmental issues is the Environmental Director. If these staff are not available, the Executive Director may refer the matter to another member of the Executive Committee or District or Local Board of Health member.

From time to time, as need dictates, specific employees may be authorized to speak to the media on behalf of the Organization. Such authorization may be granted on a case-by-case basis, with reference to a specific issue, event or incident.

<u>Authorized LCDHD Spokespeople</u>
Executive Director
Medical Director
Environmental Director
Health Policy and Promotion Director
Communications Specialist
Preparedness Manager
Health Educators
Preparedness Staff

Media Inquiries:

Only those who have received specific authorization from the Executive Director are to respond to media inquiries for information. If a reporter contacts local health department staff who do not have authority to speak for the agency, do not give out information, no matter how insignificant it may seem. Instead, ask the reporter what information he or she wants, which newspaper, magazine, radio or television station they represent, what their deadline is and how to contact them. Then immediately advise the Executive Director of the request. He/She or his/her representative will decide how the response will be handled.

Any effort to contact the media on behalf of the organization to generate media coverage must be reviewed and approved by the Executive Director's Office. The intent is to assure that messages are appropriate, consistent with agency policies and practices, professionally prepared and accurately reflect the organization's mission.

Training and Education:

Authorized LCDHD media spokespeople will receive initial and periodic training in media relations.

Communication Log:

All LCDHD communications with the media, whether initiated by the media or by LCDHD, should be recorded on the LCDHD Communications Log. The communication (article, video news story, press release, etc.) should be saved and linked to the Communications Log entry, as appropriate.

Date Adopted: 3/6/2018

Date Reviewed by BOH: 9/3/2019

Date Revised: 11/7/2023








District Board of Directors Meeting

5-Dec-23

Name	County	Signature	Proxy	Need Mileage? Y/N
Honorable Larry Russell Bryant	Adair			
Matt Jackson, RPh	Adair			
Jacob Burton, OD	Adair	<i>Jacob Burton</i>		N
Gina Goode, RPh	Casey	<i>Gina Goode</i>		N
Honorable Randy Dial	Casey			
Kay King, RN	Casey			
Honorable Ricky Craig	Clinton		X Sudge Randy Marcum <i>Randy Marcum</i>	N
Jake Staton	Clinton			


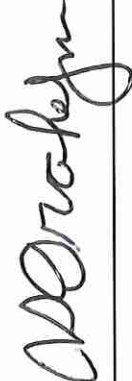
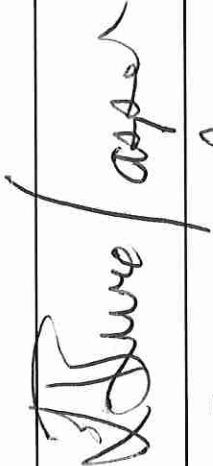
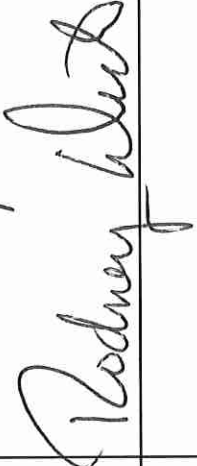



District Board of Directors Meeting

5-Dec-23

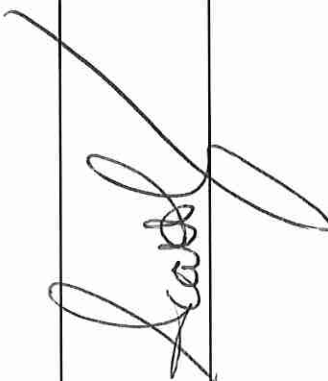
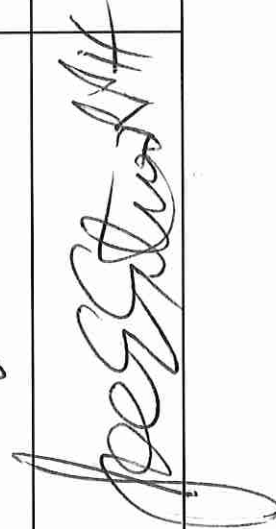
Name	County	Signature	Proxy	Need Mileage? Y/N
Honorable Luke King	Cumberland		X Sudge Randy Marcum	Y
Kristen Branham	Cumberland			
Honorable John Frank	Green		X Sudge Simmie Greene 	2
Pam Bills, APRN	Green			2
Honorable Jimmie "Bevo" Greene, II	McCreary			2
Terry "Tank" Lawson, ARNP	McCreary			2
Stephen McKinley, OD	McCreary			Y
Tonya Shea, DO	Pulaski			2

District Board of Directors Meeting

5-Dec-23

Name	County	Signature	Proxy	Need Mileage? Y/N
Honorable Marshall Todd	Pulaski			2
Robert Drake, MD	Pulaski			2
Patty Guinn, RPh	Pulaski			
L. Bruce Jasper, DVM	Pulaski			2
Rodney Dick	Pulaski			2
Honorable Randy Marcum	Russell			2
Richard Miles, MD	Russell			2
Susanne Lee, OD	Russell			2

District Board of Directors Meeting 5-Dec-23

Name	County	Signature	Proxy	Need Mileage? Y/N
Gayle Phillips, DNP, APRN (Chair)	Taylor			
Honorable Barry Smith	Taylor			
Marlene Richardson, DMD	Taylor			
Honorable Scott Gehring	Wayne			2
Joseph Brown, MD	Wayne			
Joe Silvers, RPh	Wayne			2

LCDHD Employee Sign in Sheet
District Board of Directors Meeting
12-5-23

Name

Andrea Pierz
Brittney Jones
Angela Simpson
Amy Jankus
Natasha Bowmer
Stuart Jr
Jefferson Hickman



John H. Frank

Green County Judge-Executive

203 West Court Street

Greensburg, KY 42743

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

johnfrank.cje@hotmail.com



December 5, 2023

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

Re: Proxy, Lake Cumberland District Board of Health Meeting- December 5,
2023

To Whom It May Concern,

I am unable to attend the Lake Cumberland District Board of Health meeting on
December, 2023. I would like to name Judge Jimmie Greene as my proxy.

Sincerely,

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

John H. Frank
Green County Judge/Executive

JHF/and

Clinton County Fiscal Court

Ricky L. Craig

Judge/Executive

Email: rickycraig.clintonky@gmail.com

Clinton County Courthouse

100 South Cross Street

Albany, Kentucky 42602

Phone: (606)387-5234 Fax: (606)387-7651

Cindy Thrasher

Treasurer

Virginia Conner

Occupational Tax/Finance Officer

Kelli Abston

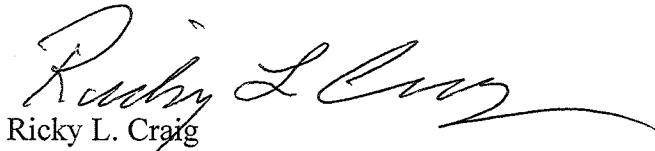
Administrative Assistant

December 4, 2023

To Whom it May Concern:

I, Ricky L. Craig, is requesting Judge Marcum as proxy to act on my behalf with regard to the Lake Cumberland District Health Board meeting held on December 5, 2023.

Sincerely,



Ricky L. Craig
Clinton County Judge/Executive

~ Magistrates ~

District 1
Johnny Russell

District 2
Ray Marcum

District 3
Terry Buster

District 4
Gary Ferguson

District 5
Jerry Lowhorn

District 6
Mickey Riddle