

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
BOARD OF HEALTH DIRECTORS
September 3, 2024 at 7:00 PM ET, 6:00 PM CT**

The Lake Cumberland District Board of Health met on Tuesday, September 3, 2024 at Russell County Health Department in Russell Springs.

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

Also present: Amy Tomlinson, LCDHD PH Director, Ron Cimala, Laura Woodrum, Natasha Bowmer, Angela Simpson, Janae Tucker, Sam Price, Whitney Jones, Andrea Piercy, Jeff Neagle, Jefferson Hickman, and Kareyn Brummett

An invocation was given by Judge Greene.

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

Topic	Discussion	Follow-up
Legal Authority		
Approval of Minutes	Joe Silvers 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	Vice Chair 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.	
Resource Stewardship		
Financial Updates/Directors Comments	<p>Director Amy Tomlinson introduces Karcyn Brummett to the board. She was recently hired as LCDHD's Accreditation and Performance Management Coordinator.</p> <p>LCDHD has the mobile unit van, pickup truck, and "overhauled" trailer out in front of the health department that board members can look at and tour before they leave the meeting. These are resources that are locally housed and are available to the counties if they are ever needed. Board members are encouraged to let their county emergency managers know that these resources are available if needed. Board members should have received the third edition of the Board of Health Newsletter prior to the meeting. The newsletter contained some Board of Health trainings that are currently available to board members through the state. In the future, Director Tomlinson may bring some of these trainings to a board meeting for members to complete together.</p> <p>The Workday transition for the health department is complete; Workday went live for all staff on June 24th. All went well with minimal issues reported. There is still a new environmental system that will be implemented at some point within the next year. Electronic health records will be implemented within the next year as well.</p> <p>Director Tomlinson briefly highlights LCDHD's Jail Education Program. Three full-time staff members cover five counties within the district. JEP staff provide evidence-based educational classes to eligible jail inmates within the district. This program has received positive reviews from jailers in the counties that have opted to participate in the program. Originally, the program was funded through a KY Injury Prevention grant and then had to be funded through opioid abatement funding</p>	None.

<p>Financial Position 6/30/24</p>	<p>through the state. The grant funding for this program was not rewarded this past fiscal year and the program is at risk of ending if funding isn't found. LCDHD has been approaching the fiscal courts and judge executives in the five counties that host this program in their jails, asking them to help LCDHD offset the cost of keeping this program by using their county's opioid abatement funding. Three of the five counties have been approached and all have been receptive to the idea.</p> <p>The LCDHD balance sheet for the period shows \$18,918,033.05 in assets with \$43,044.48 of that owed in current liabilities. The total of LCDHD's assets is equal to over 10 months of this year's average expenses. LCDHD has \$20,552,566.92 in Year-To-Date revenues and \$17,994,919.58 in Year-To-Date expenditures resulting in a \$2,557,647.34 Year-To-Date surplus.</p> <p>Our annual revenues and expenses are less than budgeted mainly due to us having to overbudget for Covid Funding again this year to make sure we get funds allocated to us. This should not happen moving forward in future years as this is supposed to be the last year of Covid funding.</p> <p>Finally, this note, DPH has been thirteen 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 been very delayed in billing us, we estimate approximately \$350,000 was due back to the state out of the Medicaid Revenue we've collected for services. Per correspondence from DPH, this liability has now been removed and we no longer owe these funds since they had gotten so far behind on billing.</p>	
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<p>Holidays/Staffing</p>	<p>Director Tomlinson reminds the board that last year, the board approved for LCDHD to close the clinics for two extra days between the Christmas and New Year's holidays, allowing staff a full week of paid time off in lieu of a bonus. Typically, this week has low show rates and it is difficult to staff the clinics. With the board's approval and awareness, Director Tomlinson outlined her plan to the board to close the clinics again for this year, but it would be for three days due to the way the calendar falls.</p> <p>Jake Staton suggests also giving staff a bonus along with the days off since there is money in the budget to allow it. Dr. Richard Miles agrees and adds that there may be years when LCDHD is unable to give staff a bonus.</p> <p>Jake Staton makes a motion to close the clinics for the 26th, 27th and 30th and give staff a \$350 bonus. Rodney Dick seconds the motion. The board voted unanimously to approve the motion. Motion carries.</p>	
<p>Continuous Improvement</p>		
<p>Board of Health Annual Survey Results</p>	<p>Janae Tucker thanks board members for taking the time to complete the Board of Health Annual Survey. She reports that the survey received 16 responses; board members can review those responses in their materials packet. The results were overwhelmingly positive. It was noted that there might be some interest in a hybrid format for future board meetings.</p>	
<p>Approval of Internal Controls</p>	<p>Board members were emailed a copy of LCDHD's FY23-24 Internal Controls to review prior to the meeting due to it being such a large document. Ron Cimala explains that the auditors require board approval for any minute change to the Internal Controls and this was overlooked last year. The main change requiring this approval was the removal of the petty cash part of the policy. Instead, the counties now have a credit card with a limit of \$500 due to it being easier to track the funds. The other changes to the document were minor cosmetic changes.</p>	

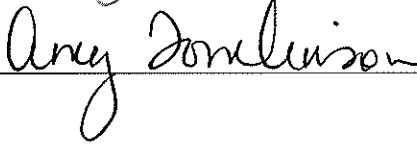
	<p>Joe Silvers makes a motion to approve the changes to the FY23-24 Internal Controls as presented. Jake Staton seconds the motion. The board voted unanimously to approve the motion. Motion carried.</p>	
Annual Epi Report	<p>Amanda England, Epidemiologist, presented the Annual Epi Report from the fiscal year 2023-2024. We had 334 total cases of reportable diseases that meet the CDC case definition in our district. The three diseases with the highest case counts were Campylobacteriosis (83), Salmonellosis (46), and STEC (33). There were 31 outbreaks for the fiscal year in long-term care facilities, immediate care facilities, restaurants, and amongst family/friends.</p>	
Oversight		
Human Resources Report	<p>Carol Huckelby, Human Resources Manager, reports that since the last meeting, LCDHD has successfully implemented the Workday system that went live on June 24th. Since the last meeting, LCDHD has brought on 9 employees; 7 being full-time merit and 2 being personal service contract. There have been 5 off-duties; 3 of those being full-time merit and 2 being personal service contract. There are 6 open job positions that have been posted that are in various stages of recruiting.</p>	
Review of Policies	<p>Janae Tucker reports that LCDHD is working diligently to consolidate policies. The board was provided with a selection of revised policies to review prior to the meeting. The retirement policy brought before the board is consolidating all retirement policies into one policy, along with adding clarification on time allowed for KPPA retirement meetings, an increase in retirement reception budget allowance to \$750, and clarification on recognition for lump-sum payment. The dress code policy allows staff who will be working in the heat to wear appropriate shorts between Memorial Day and Labor Day. Jake Staton makes a motion to approve all policies as presented. Gina Goode seconds the</p>	

	motion. The board voted unanimously to approve the motion. Motion carried.	
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Vice-Chair set the next meeting date for December 3rd, 2024 as an in-person meeting at Russell Springs at 7pm EST/6pm CST. .






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

Honorable Jimmie Greene, Vice-Chair 

Ms. Amy Tomlinson, Secretary  12/3/2024










District Board of Directors Meeting 3-Sep-24

Name	County	Signature	Proxy	Need Mileage? Y/N
Honorable Larry Russell Bryant	Adair			
Matt Jackson, RPh	Adair			N
Jacob Burton, OD	Adair			
Gina Goode, RPh	Casey			NO
Honorable Randy Dial	Casey			
Kay King, RN	Casey			N
Honorable Ricky Craig	Clinton			N
Jake Staton	Clinton			Y


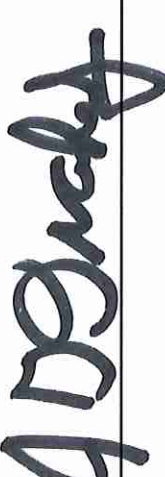





District Board of Directors Meeting 3-Sep-24

Name	County	Signature	Proxy	Need Mileage? Y/N
Honorable Luke King	Cumberland			Yes
Kristen Branham	Cumberland			NO
Honorable John Frank	Green		X Judge Marshall Todd 	
Pam Bills, APRN	Green			N
Honorable Jimmie "Bevo" Greene, II	McCreary			N
Grady Wilson	McCreary			N
Stephen McKinley, OD	McCreary			
Tonya Shea, DO	Pulaski			N



District Board of Directors Meeting 3-Sep-24

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



District Board of Directors Meeting 3-Sep-24

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

Employee Sign in Sheet
District Board of Directors Meeting
9-3-24

Name

Whitney Jones
Amy Tomlinson
Amanda Zingher
Angela Simpson
Janae Tucker
Laura Woodrum
Carol Huckelby
Tracy Canon
Roy Gemala
Alexander
Frank
Karlyn Brummett
Stuart
Patricia
Katasha Bowers
Pam
Andrea Piers



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



August 30, 2024

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

Re: Proxy, Lake Cumberland District Board of Health Meeting- September 3,
2024

To Whom It May Concern,

I am unable to attend the Lake Cumberland District Board of Health meeting on
September 3, 2024. I would like to name Judge Marshall Todd as my proxy.

Sincerely,

A handwritten signature in blue ink, appearing to be "JH Frank".

John H. Frank
Green County Judge/Executive

JHF/and

**District Board of Directors Meeting
Tuesday, September 3, 2024; 7:00 EST/6:00 CST
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 June Minutes

b. Old Business
i. Was there anything the administration failed to adequately follow-up on from the last meeting?

c. New Business
i. Director’s Comments.....Amy Tomlinson
ii. Financial Updates.....Ron Cimala
iii. Board of Health Annual Survey results.....Janae Tucker
iv. Approval of Internal Controls.....Ron Cimala
v. Approval of Policy Revisions.....Janae Tucker
vi. Epi Team Report.....Janae Tucker
Amanda England

d. Human Resources Report.....Carol Huckelby

Next Meeting/Closing Comments.....Chair Phillips

- Next Meeting December 3, 2024**

**LAKE CUMBERLAND DISTRICT HEALTH DEPARTMENT
BOARD OF HEALTH DIRECTORS
June 10, 2024 at 7:00 PM ET, 6:00 PM CT**

The Lake Cumberland District Board of Health met on Monday, June 10, 2024 at Russell County Health Department in Russell Springs.

Members Present	Members Absent
Jacob Burton, OD 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 Rodney Dick Bruce Jasper, DVM Judge Randy Marcum Richard Miles, MD Susanne Lee, OD Gayle Phillips, DNP, APRN Joe Silvers, RPh	Judge Larry Russell Bryant Matt Jackson, RPh Patty Guinn, RPh Kristen Branham Pam Bills, APRN Grady Wilson Robert Drake, MD Joseph Brown, MD Judge Randy Dial Jake Staton Judge Barry Smith Marlene Richardson, DMD Judge Scott Gehring

Also present: Amy Tomlinson, LCDHD PH Director, Ron Cimala, Laura Woodrum, Natasha Bowmer, Angela Simpson, Janae Tucker, Whitney Jones, Andrea Piercy, Jeff Neagle, and Jefferson Hickman

An invocation was given by Judge Greene.

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

Topic	Discussion	Follow-up
Legal Authority		
Approval of Minutes	Dr. Richard Miles motioned to approve the prior minutes. Gina Goode seconded the motion. The board voted unanimously to approve the prior minutes. Motion carried.	None
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.	

<p>Dr. Fallahzadeh Public Health Hero Award</p>	<p>Director Amy Tomlinson reported that the winner of the third annual Dr. Fallahzadeh Public Health Hero Award was Christy N. Stearns, M.S. Christy is a UK Cooperative Extension agent in Clinton County and has provided multiple years of service to her community, such as Diabetes classes and wellness programs, to promote health and wellness.</p> <p>LCDHD will open nominations for the award again in February of 2025 and the award will be presented in the first week of April, 2025 during National Public Health Week.</p>	
<p>Resource Stewardship</p>		
<p>Financial Updates/Directors Comments</p>	<p>Director Tomlinson reminds the board about Public Health Transformation, which guides how LCDHD allocates money in the budget and which programs receive funding first. A few years ago, PHT passed as law and now it prioritizes the program structure across the health department. “Foundational” public health programs are things that LCDHD is required to do by statute or regulations. “Core” programs are strongly encouraged and suggested for health departments to do. The rest of the programs are “Local Health Priorities”, which are things the health departments deem a priority for their community, identified by community health assessments. When allocating money for the budget, local tax dollars must first be used and then the PHT dollars fill any gaps.</p> <p>Director Tomlinson also highlights some milestones and achievements from Fiscal Year 24. LCDHD received reaccreditation status for the next five years. LCDHD was awarded a USDA DLT grant that will implement technology and telehealth carts in the health departments. An Epi team was also established for the first time this year, allowing LCDHD to track reportable diseases in real time. A strategic plan and a communications plan were</p>	<p>None.</p>

<p>Financial Position 3/31/24</p>	<p>created and were approved by the board in March. LCDHD has been relentlessly training staff in Workday and the “go live” date is June 24. LCDHD also created a Community Impact Report.</p> <p>Going forward, Director Tomlinson’s priorities for Fiscal Year 25 are to implement KEHDS (state mandated environmental health software system), and implement electronic medical records. LCDHD staff will also be cross trained for this fiscal year, as opportunities present themselves.</p> <p>Ron Cimala presented the March 31, 2024 Financial Position.</p> <p>The LCDHD balance sheet for the period shows \$17,252,991.24 in assets with \$202,728.16 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 \$13,816,709.90 in Year-To-Date revenues and \$12,905,323.36 in Year-To-Date expenditures resulting in a \$911,386.54 Year-To-Date surplus.</p> <p>Our annual revenues and expenses are less than budgeted mainly due us having to overbudget for Covid Funding again this year to make sure we get funds allocated to us. This should not happen moving forward in future years as this is supposed to be the last year of Covid Funding.</p> <p>Finally, this note, DPH is thirteen 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 been very delayed in billing us, we estimate approximately \$350,000 is now due back to the state out of the Medicaid Revenue we’ve collected for services.</p> <p>We plan on ending the year at a \$1,965,705 surplus.</p>	
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<p>Budget FY 2024-2025</p>	<p>Mr. Cimala noted that while the March financial report reflects that LCDHD still owes \$350,000 due to DPH not billing LCDHD for the Medicaid Match Amount, Ms. Tomlinson has been notified by KDPH that the outstanding amount has been relieved and LCDHD will no longer owe that amount. DPH relieved the amount owed for all health departments and will make it a priority to bill for every quarter going forward. The “forgiveness” of this debt is due to the error in collecting from the Finance Cabinet at the State.</p> <p>Ms. Tomlinson presented the FY 2024-2025 budget.</p> <p>For FY 25, note our budgeted revenues are projected to decrease by \$1,445,920 from our projected closing amount. Additionally, our budgeted expenses are projected to increase by \$993,278. This is a budgeted surplus of \$149,838 which factors in all of the employees receiving a 5% annual increment. The budgets are based on April 2024 financial data and LCDHD may end somewhat higher or lower than projected as each program finishes up their planned activities for the fiscal year.</p> <p>Ms. Tomlinson went over the budget in detail. Employee salary, leave, and fringe benefits will be our biggest expense.</p> <p>Ms. Tomlinson and Mr. Cimala asked if the Board had any questions and there were none. The budget sub-committee had previously voted to approve the budget and recommended that the Board approve the budget. The first motion was brought to the Board from the sub-committee by Chair Gayle Phillips. The motion was seconded by Joe Silvers.</p> <p>The board voted unanimously to approve the budget as presented. Motion carried.</p>	
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<p>Workday System District Board of Health Designee</p>	<p>At the December 2023 meeting, the board approved the changes to the District Board of Health by-laws that would allow a Chair appointed designee to carry out duties for the new Workday system. Director Tomlinson explains that the approved by-law change will need to be modified to clarify the wording and establish the parameters of the permissible duties.</p> <p>The proposed by-law amendment will amend the Chair duties to say that “The Human Resources Manager will serve as the Board of Health designee for personnel and payroll related functions, as needed.” The Chair will still carry out their timesheet approval and director evaluation duties but the designee will be able to enter them into the new Workday system. This was recommended by the state for HR to take on the designee role.</p> <p>Rodney Dick made a motion to approve the amendment to the by-laws as presented. Dr. Richard Miles seconded the motion. The board voted unanimously to approve the motion. Motion carried.</p>	
<p>FLSA Exemptions Update</p>	<p>Director Tomlinson updated the board on the FLSA exemptions. Ms. Tomlinson spoke to the board at the previous meeting about how the state intended to require local boards to decide how they wanted to proceed; if they wanted all employees to be comp time earners or keep allowing overtime and what that process would be. The state has since agreed that local health departments have their own discretion to choose how to handle this issue. Ms. Tomlinson gave the board the suggestion to keep things as they currently are, where the executive team are the only people that earn comp time and all other employees earn overtime. She explained that if all employees are given the option to earn comp time, it could create a large financial liability to the agency later.</p>	

	<p>Chair Phillips asked if the board has any questions or further discussion. None were noted.</p> <p>Joe Silvers made a motion to leave the overtime and comp time procedures as they currently stand. Dr. Stephen McKinley seconded the motion. The board voted unanimously to approve the motion. Motion carried.</p>	
Juneteenth Holiday	Director Tomlinson explains that the governor has passed an Executive Order stating that all state offices are going to be closed for the Juneteenth holiday. Local health departments are not required to close, but are being encouraged to close. For this year, the timing of the announcement was too short of notice to be able to close the clinics and cancel standing appointments so they will not be closed this year.	
Board of Health Annual Survey	Janae Tucker reminds the board that the annual Board of Health Survey is at the back of their meeting packet. They can complete it and turn in the survey at the meeting. She will also be sending it out electronically and they can complete it at a later date if they don't have time to do so today. The annual Board of Health Survey used to be completed in December but it has now been changed to June/July to be available for the Chair to use in the Director's performance evaluation.	
Meeting Dates for FY25	Director Tomlinson explains that the board has typically met on the first Tuesday of the month, quarterly. The June 2024 meeting is being held on a Monday, with good attendance. Director Tomlinson asks the board if they would like to consider moving the meeting to a day other than Tuesday. The board decided to keep the meeting on Tuesday's for FY25. The dates are as follows: September 3, 2024; December 3, 2024; March 4, 2025; June 3, 2025 (subject to change.)	
Oversight		
Human Resources Report	Carol Huckelby, Human Resources Manager, reports that since the last meeting, LCDHD has brought on 4 full-time merit employees, 2	

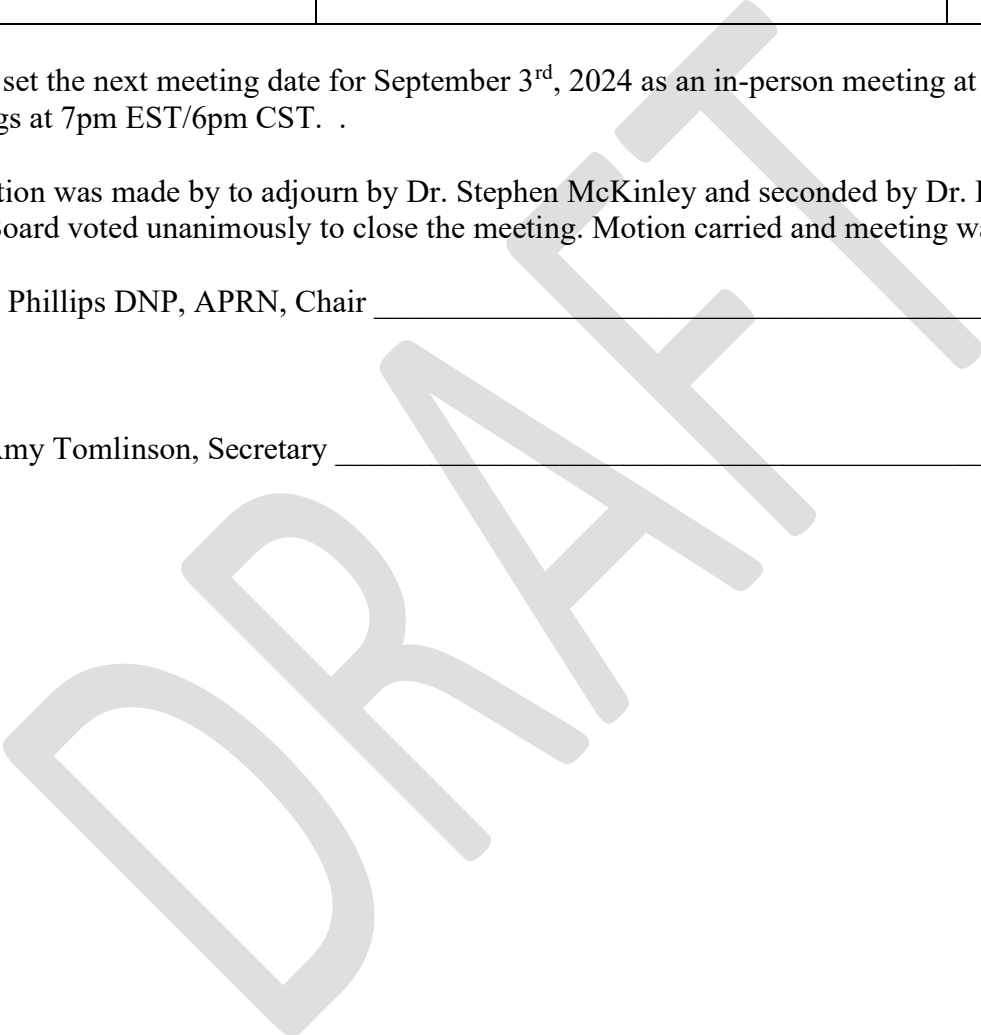
	<p>part-time merit employees, and 8 Crown (grant funded) temporary employees. There have been 5 off-duties.</p> <p>Since FY24, LCDHD has onboarded 37 people and off boarded 21. This is compared to the previous fiscal year where LCDHD onboarded 30 and off boarded 18. LCDHD is currently in a hiring freeze until Workday is implemented.</p>	
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Chair set the next meeting date for September 3rd, 2024 as an in-person meeting at Russell Springs at 7pm EST/6pm CST. .

A motion was made by to adjourn by Dr. Stephen McKinley and seconded by Dr. Richard Miles. The Board voted unanimously to close the meeting. Motion carried and meeting was adjourned.

Gayle Phillips DNP, APRN, Chair _____

Ms. Amy Tomlinson, Secretary _____





FINANCIAL POSITION

PERIOD ENDING

JUNE 30, 2024

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08/26/24

Period: June 2024

Financial Position

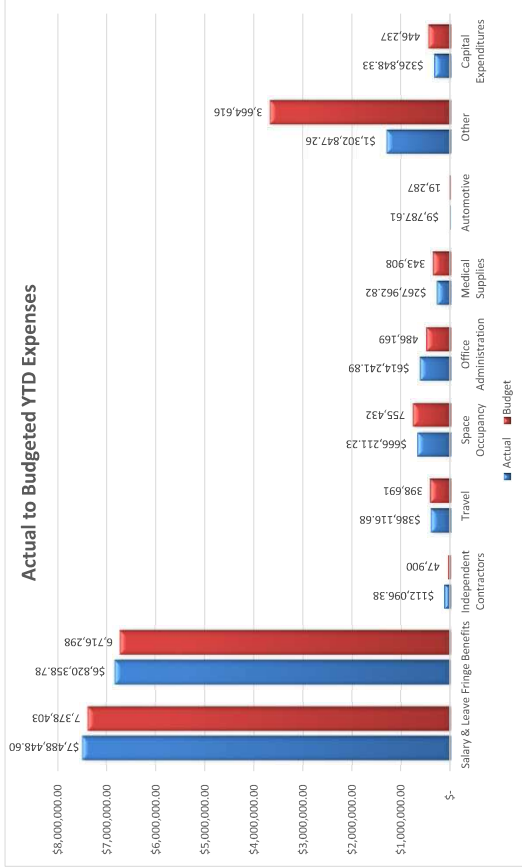
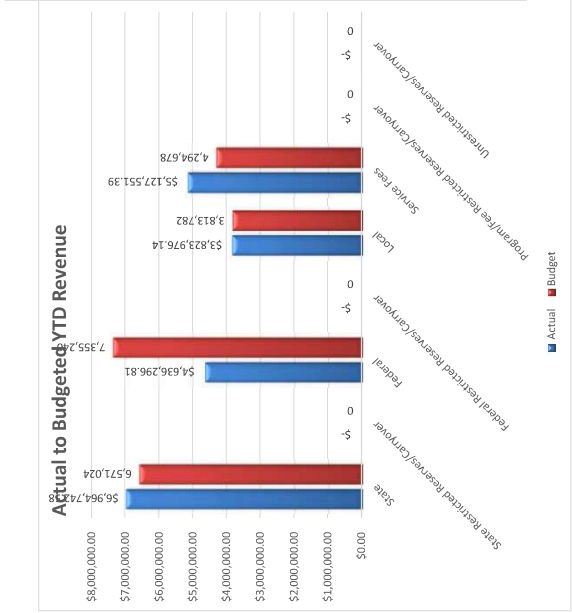
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Our annual revenues and expenses are less than budgeted mainly due us having to overbudget for Covid Funding again this year to make sure we get funds allocated to us. This should not happen moving forward in future years as this is supposed to be the last year of Covid Funding.

Finally, this note, DPH has been thirteen 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 been very delayed in billing us, we estimate approximately \$350,000 was due back to the state out of the Medicaid Revenue we've collected for services. Per correspondence from DPH, this liability has now been removed and we no longer owe these funds since they had gotten so far behind on billing.

Lake Cumberland District Health Department
 Summary Statement of Revenue and Expense
 As of Period Ending June 30, 2024

	Current Month			Year to Date		
	Actual	%	Variance	Actual	%	Variance
Revenue:						
State	\$ 210,256.91	8.02%	(337,328)	\$ 6,964,742.58	33.89%	6,571,024
State Restricted Reserves/Carryover	\$ -	0.00%	0	\$ -	0.00%	0
Federal	\$ 189,149.67	7.21%	(423,787)	\$ 4,636,296.81	22.56%	7,355,240
Federal Restricted Reserves/Carryover	\$ -	0.00%	0	\$ -	0.00%	0
Local	\$ 1,909,976.40	72.85%	1,592,161	\$ 3,823,976.14	18.61%	3,813,782
Local Restricted Reserves/Carryover	\$ 312,264.95	11.91%	(45,625)	\$ 5,127,551.39	24.95%	4,294,678
Program/Fee Restricted Reserves/Carryover	\$ -	0.00%	0	\$ -	0.00%	0
Unrestricted Reserves/Carryover	\$ -	0.00%	0	\$ -	0.00%	0
Total Revenue	\$ 2,621,647.93	100.00%	785,421	\$ 20,552,566.92	100.00%	22,034,725
Expense:						
Salary & Leave	\$ 575,489.01	21.95%	(63,027)	\$ 7,488,448.60	36.44%	7,378,403
Fringe Benefits	\$ 721,096.12	27.51%	139,878	\$ 6,820,358.78	33.18%	6,716,298
Independent Contractors	\$ 15,246.52	0.58%	3,992	\$ 112,096.38	0.55%	47,900
Travel	\$ 47,821.07	1.82%	33,224	\$ 386,116.68	1.88%	398,691
Space Occupancy	\$ 76,029.24	2.88%	62,953	\$ 666,211.23	3.24%	755,432
Office Administration	\$ 25,879.08	0.99%	40,514	\$ 614,241.89	2.99%	486,169
Medical Supplies	\$ 22,451.91	0.86%	28,659	\$ 267,962.82	1.30%	343,908
Automotive	\$ 6,625.85	0.25%	1,607	\$ 9,787.61	0.05%	19,287
Other	\$ 293,374.10	11.19%	305,385	\$ 1,302,847.26	6.34%	3,664,616
Capital Expenditures	\$ (44,493.31)	-1.70%	(81,679)	\$ 326,848.33	1.59%	446,237
Total Expense	\$ 1,741,519.59	66.43%	1,733,254	\$ 17,994,919.58	87.56%	20,256,941
Excess/(Deficit) of Revenue over Expense:	\$ 880,128.34	33.57%	777,155	\$ 2,557,647.34	12.44%	1,777,784
Less: Reserve used for Program Deficits	\$ -			\$ -		
Actual Cash Surplus/(Deficit)	\$ 880,128.34			\$ 2,557,647.34		



**Lake Cumberland District Health Department
Financial Statement Detail
As of Period Ending June 30, 2024**

	FY 2024	%	06/30/24
REVENUE / EXPENSES	BUDGETED	100%	FYTD

STATE			\$ 6,571,024		\$ 6,964,743
422		STATE RESTRICTED	\$ 1,113,370	136%	\$ 1,509,159
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	98%	\$ 3,104,882
427		STATE BLOCK GRANT	\$ 411,237	100%	\$ 411,237
428		428 PUBLIC HEALTH TRANSFORMATION	\$ 1,865,033	100%	\$ 1,865,033
		STATE CLOSE OUT-PRIOR YEAR			\$ 74,431

FEDERAL			\$ 7,355,240		\$ 4,636,297
431		TITLE V BLOCK GRANT	\$ 322,195	80%	\$ 257,414
432		TITLE X FAMILY PLANNING	\$ 245,437	93%	\$ 228,984
433		CPRSA (CORONA PREP & RESPONSE)	\$ -		\$ -
434		ELC COVID-19	\$ -		\$ -
435		PREVENTIVE BLOCK GRANT	\$ 30,000	142%	\$ 42,583
436		CORONAVIRUS RESPONSE AND RELIEF	\$ 2,532,327	22%	\$ 563,038
437		COVID-19 CARES	\$ -	0%	\$ -
438		FEDERAL GRANTS DEPT HEALTH SER	\$ 3,237,550	89%	\$ 2,880,348
439		FEDERAL GRANTS - DIRECT	\$ 520,000	17%	\$ 89,384
440		FED RESTR CARRY-OVER	\$ -	0%	\$ -
441		AMERICAN RESCUE PLAN (ARPA)	\$ 467,731	26%	\$ 120,896
		FEDERAL CLOSE OUT-PRIOR YEAR			\$ 453,650

LOCAL			\$ 3,813,782		\$ 3,822,700
451		TAX APPROPRIATIONS	\$ 3,813,782	100%	\$ 3,813,782
451	044	TAX APPROP - GREEN	\$ -	0%	\$ 3,988
451	109	TAX APPROP - TAYLOR	\$ -	0%	\$ 4,930
452		COUNTY APPROPRIATIONS	\$ -	0%	\$ -
453		CITY APPROPRIATIONS	\$ -	0%	\$ -

OTHER			\$ 107,760		\$ 521,043
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**Lake Cumberland District Health Department
Financial Statement Detail
As of Period Ending June 30, 2024**

	FY 2024	%	06/30/24
REVENUE / EXPENSES	BUDGETED	100%	FYTD

480		INTEREST RECEIVED	\$ 58,160	439%	\$ 255,055
480	001	INTEREST RECEIVED - CLINIC	\$ 100	103%	\$ 103
456		DONATIONS	\$ -	0%	\$ 1,275.70
469		OTHER	\$ 49,500	535%	\$ 264,610

SERVICE FEES			\$ 4,186,918		\$ 4,607,784
459		SCHOOL BOARD CONTRACTS	\$ -	0%	\$ -
460		PROGRAM ADMINISTRATION CONTR	\$ -	0%	\$ 124,617
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	103%	\$ 2,268,875
463	006	HANDS SETTLEMENT		0%	\$ 562,984
463	000	MEDICAID - EPSDT	\$ -	0%	\$ -
	000	EPSDT CLOSE OUT-PRIOR YEAR			
463	001	MEDICAID - PREVENTIVE DMS	\$ 317,506	102%	\$ 3,910.73
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			\$ 36,459
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			\$ 14,166
463	201	MEDICAID - PREVENTIVE UNITED K-CHIP			
463	201	MEDICAID EXPANDED- PREVENTIVE UNITED			

**Lake Cumberland District Health Department
Financial Statement Detail
As of Period Ending June 30, 2024**

	FY 2024	%	06/30/24
REVENUE / EXPENSES	BUDGETED	100%	FYTD

463	201	MEDICAID - PREVENTIVE UNITED FAMILY PLANNING (802)			
463	201	MEDICAID - PREVENTIVE UNITED BREAST AND CERVICAL (813)			
463	501	MEDICAID - PREVENTIVE ANTHEM			\$ 46,162
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			\$ 116,458
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			\$ 125,346
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			\$ 34,690
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%	

**Lake Cumberland District Health Department
Financial Statement Detail
As of Period Ending June 30, 2024**

	FY 2024	%	06/30/24
REVENUE / EXPENSES	BUDGETED	100%	FYTD

463	606	HOME HEALTH SETTLEMENT - COVENTRY		0%	
463	706	HOME HEALTH SETTLEMENT - KY SPIRIT		0%	
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	88%	\$ 1,202,549
467		INSURANCE	\$ 297,183	24%	\$ 70,567
468		OTHER HEALTH DEPARTMENTS	\$ -	0%	\$ 1,000

490		DEPARTMENT CARRY-OVER		0%	
			\$ -		

TOTAL REVENUES	\$ 22,034,725	93%	\$ 20,552,567
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SALARY / BENEFITS		\$14,636,805		\$14,308,807
	SALARIES	\$ 7,662,188	98%	\$ 7,488,449
	FRINGE BENEFITS	\$ 6,974,617	98%	\$ 6,820,359

OPERATING		\$6,162,239		\$3,686,112	
575	INDEPENDENT CONTRACTS				
	200	Physician Services		\$ 9,735	
	201	PHYSICIANS SERVICES	\$ 3,300	16%	\$ 535
	202	BOARD CERTIFIED OBGYN	\$ 100	121%	\$ 121
	204	OPHTHALMOLOGIST/OPTOMETRIST	\$ 3,000	12%	\$ 348
	205	ANESTHESIOLOGIST SERVICES	\$ -	0%	\$ 123
	211	DENTIST SERVICES	\$ 11,000	80%	\$ 8,793
	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%	\$ 50,680
	227	AUDIOLOGIST SERVICES	\$ -	0%	\$ -
	229	LABORTORY TECHNICIAN/MEDICAL ASSISTANT	\$ -	0%	\$ -
	230	INPATIEN/OBSERVATION HOSPITAL SERVICES	\$ -	0%	\$ -

**Lake Cumberland District Health Department
Financial Statement Detail
As of Period Ending June 30, 2024**

	FY 2024	%	06/30/24
REVENUE / EXPENSES	BUDGETED	100%	FYTD

240	PHYSICAL THERAPIST ASSISTANT	\$ -	0%	\$ -
241	SPEECH THERAPIST ASSISTANT	\$ -	0%	\$ -
242	OCCUPATION THERAPIST ASSISTANT	\$ -	0%	\$ -
245	X-RAY OTHER TESTING	\$ 1,500	23%	\$ 351
250	LABORATORY SERVICES	\$ 4,000	280%	\$ 11,212
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	166%	\$ 6,386
305	PAP-SMEAR FOLLOW-UP	\$ 8,550	116%	\$ 9,933
306	NEWBORN ASSESSMENT SERVICES	\$ -	0%	\$ -
308	INITIAL MAMMOGRAM SERVICES	\$ 6,700	93%	\$ 6,242
309	ULTRASOUND SERVICES	\$ 2,400	66%	\$ 1,581
310	INPATIENT HOSPITAL SERVICES	\$ -	0%	\$ -
311	OBSERVATION HOSPITAL SERVICES	\$ 1,000	161%	\$ 1,608
312	STERILIZATION SERVICES	\$ -	0%	\$ -
315	PATIENT PRENATAL	\$ -	0%	\$ -
577	TRAVEL			\$ -
326	IN STATE	\$ 383,765	99%	\$ 379,820
327	OUT OF STATE	\$ 13,756	44%	\$ 6,053
328	BOARD MEMBERS	\$ 1,169	21%	\$ 245
329	ADVISORY COMMITTEE	\$ -	0%	\$ -
330	VOLUNTEER TRAVEL	\$ -	0%	\$ -
580	SPACE COST			\$ -
331	RENT	\$ 114,859	44%	\$ 50,337
332	UTILITIES	\$ 322,647	65%	\$ 209,253
333	JANITORIAL SUPPLIES	\$ 32,266	75%	\$ 24,225
334	PROPERTY INSURANCE	\$ 35,000	151%	\$ 52,815
335	BUILDING MAINTENANCE AND REPAIR	\$ 101,524	172%	\$ 174,889
336	JANITORIAL SERVICES	\$ 149,137	104%	\$ 154,692
581	OFFICE OPERATIONS			\$ -
340	PRINTING AND DUPLICATING	\$ 84,118	119%	\$ 100,048
341	TELEPHONE	\$ 72,476	102%	\$ 74,252
342	POSTAGE	\$ 15,164	179%	\$ 27,097
343	OFFICE SUPPLIES - STOCK ITEM	\$ 10,176	120%	\$ 12,193
344	MEDICAL RECORD SUPPLIES	\$ 13,000	66%	\$ 8,570
345	COMPUTER SERVICES	\$ 192,185	99%	\$ 190,018
346	OFFICE EQUIPMENT MAINTENANCE AND REPAIR	\$ 7,500	114%	\$ 8,534

**Lake Cumberland District Health Department
Financial Statement Detail
As of Period Ending June 30, 2024**

	FY 2024	%	06/30/24
REVENUE / EXPENSES	BUDGETED	100%	FYTD

	347	OFFICE EQUIPMENT RENTAL	\$ 9,569	114%	\$ 10,954
	348	OFFICE EQUIPMENT/NON-CAPITAL	\$ 77,851	225%	\$ 175,099
	349	OFFICE SUPPLIES - NON-STOCK ITEM	\$ 4,129	183%	\$ 7,552
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	65%	\$ 10,434
	359	CONSUMABLE MEDICAL SUPPLIES FOR MULTIPLE US	\$ 13,524	62%	\$ 8,333
	360	OXYGEN FOR RESALE	\$ -	0%	\$ -
	361	BIOLOGICALS AND DRUGS/CLINIC USE	\$ 30,381	83%	\$ 25,140
	362	CONTRACEPTIVES	\$ 41,705	102%	\$ 42,433
	363	CONSUMABLE MEDICAL SUPPLIES FOR SINGLE USE	\$ 197,719	46%	\$ 90,003
	364	ANCILLARY MEDICAL SUPPLIES FOR SINGLE PROJEC	\$ -	0%	\$ -
	365	DURABLE MEDICAL EQUIPMENT FOR RESALE	\$ 3,000	38%	\$ 1,149
	366	LABORTORY SUPUPLIES	\$ 20,331	200%	\$ 40,749
	367	DME/OXYGEN FOR RENTAL	\$ -	0%	\$ -
	368	MEDICAL EQUIPMENT MAINTENANCE AND REPAIR	\$ 2,414	143%	\$ 3,446
	369	MEDICAL EQUIPMENT/NONCAPITAL	\$ 18,834	246%	\$ 46,277
	400	GOODS AND SERVICES	\$ -		\$ -
584		AUTOMOTIVE EXPENDITURES			\$ -
	370	LEASING OF VEHICLES	\$ -	0%	\$ -
	371	GAS AND OIL	\$ 9,905	26%	\$ 2,553
	372	AUTOMOBILE INSURANCE	\$ 6,000	102%	\$ 6,095
	373	AUTOMOBILE MAINTENACE AND REPAIR	\$ 3,383	34%	\$ 1,139
	374	MOTOR POOL	\$ -	0%	\$ -
585		OTHER OPERATING			\$ -
	380	ADMINISTRATIVE SERVICES FROM OTHER LHD	\$ 211,488	100%	\$ 211,991
	381	DUES AND SUBSCRIPTIONS	\$ 40,761	144%	\$ 58,602
	382	REGISTRATION FEES	\$ 25,665	47%	\$ 12,158
	383	TUITION ASSISTANCE	\$ 728	60%	\$ 440
	384	INSURANCE	\$ 95,500	116%	\$ 110,535
	385	EDUCATIONAL SUPPLIES	\$ 257,449	85%	\$ 219,178
	387	LAUNDRY	\$ -	0%	\$ -
	388	LEGAL	\$ 1,000	1037%	\$ 10,375
	389	OTHER	\$ 114,442	52%	\$ 60,032

**Lake Cumberland District Health Department
Financial Statement Detail
As of Period Ending June 30, 2024**

	FY 2024	%	06/30/24
REVENUE / EXPENSES	BUDGETED	100%	FYTD

		891585389 - Preventive Medicaid Match	\$ -	0%	\$ -
	390	ADVERTISING AND/OR RECRUITMENT	\$ 307,403	170%	\$ 522,022
	391	AUDITS	\$ 12,000	100%	\$ 12,000
	392	HOME MODIFICATIONS	\$ -	0%	\$ -
	393	PROGRAM SUPPLIES	\$ 105,914	1%	\$ 936
	394	STAFFING AGENCY SERVICES	\$ 2,492,265	3%	\$ 84,503
601		CAPITAL EXPENDITURES			\$ -
	670	FURNITURE AND EQUIPMENT	\$ 20,000	394%	\$ 78,831
	671	DATA PROCESSING EQUIPMENT	\$ 15,000	0%	\$ -
	672	LAND AND BUILDINGS	\$ 411,237	54%	\$ 220,393
	673	PURCHASE OF VEHICLES	\$ -	0%	\$ 27,625
			\$ 0	0%	\$ -

TOTAL EXPENSES	\$ 20,799,045	87%	\$ 17,994,920
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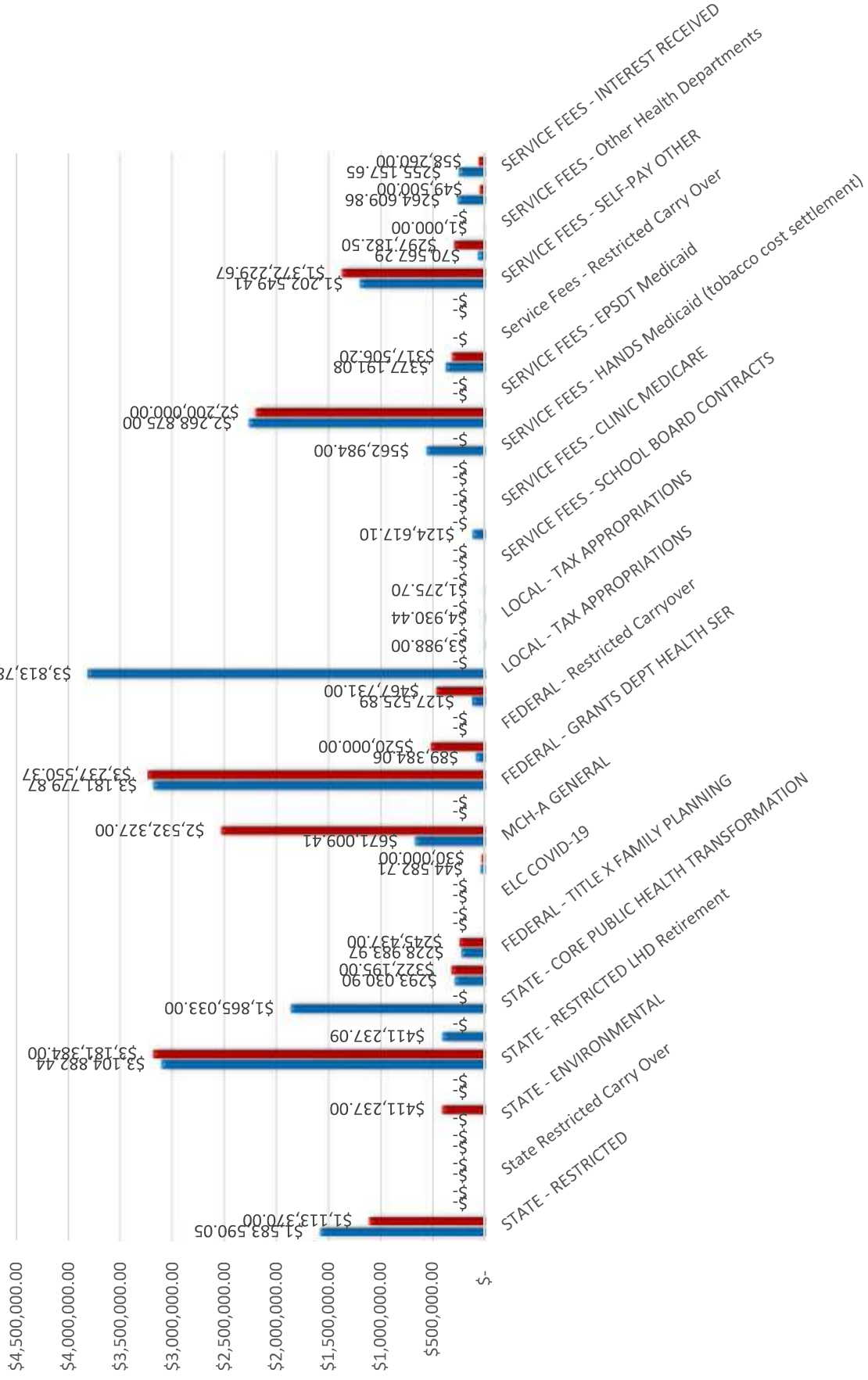
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TOTAL REVENUES	\$ 22,034,725	93%	\$ 20,552,567
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TOTAL EXPENSES	\$ 20,799,045	87%	\$ 17,994,920
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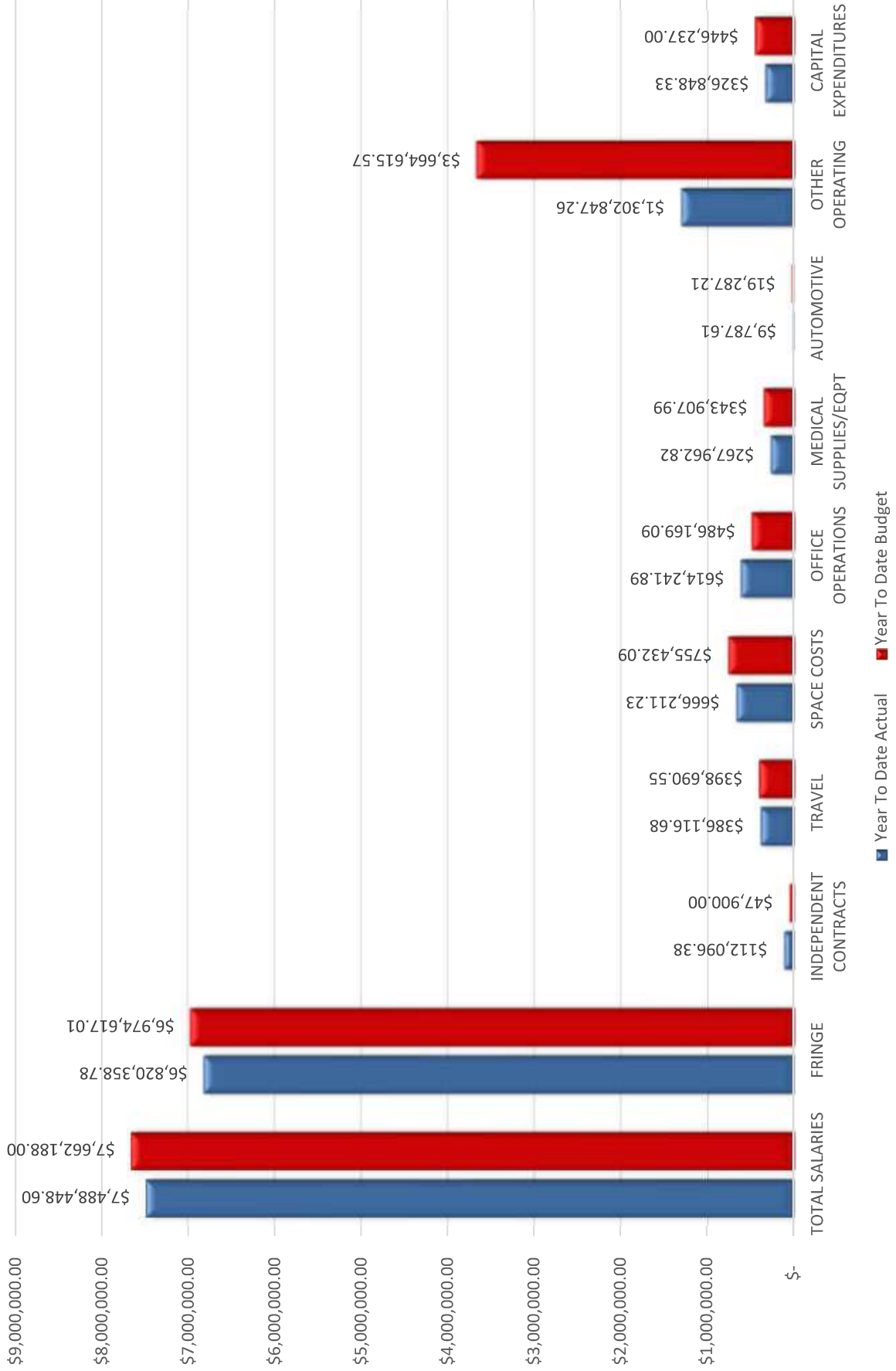
SURPLUS / (DEFICIT)	\$ 1,235,680	7%	\$ 2,557,647
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Revenue
Period Ending 06/30/24



■ Year To Date Actual ■ Year To Date Budget

Expenditures Period Ending 06/30/24



Lake Cumberland District Health Department
Balance Sheet
June 30, 2024

Account	Account Name	Amount	
Assets			
104000	LOCAL BANK ACCOUNT	\$ 10,526,768.70	
105000	MONEY MARKET ACCOUNT 19	\$ 3,976,994.21	
105001	MONEY MARKET ACCOUNT 19	\$ 167,670.03	
106000	PETTY CASH	\$ 1,100.00	
111000	TIME/CERTIFICATE OF DEP	\$ 2,138,999.77	
111001	TIME/CERTIFICATE OF DEP	\$ 2,106,500.34	
	Total Assets		\$ 18,918,033.05
Liabilities & Fund Balance			
Liabilities			
147021	401K DEFERRED COMP	\$ 3,786.25	
147048	ANTHEM VISION	\$ 3.23	
147057	KY EMP HEALTH INS PLAN	\$ 14.17	
147065	AFLAC PRE-TAX INS	\$ 1,532.02	
147070	AFLAC AFT-TAX INS	\$ 689.60	
147096	FEBCO FLEX MEDICAL SPEN	\$ 8,559.98	
148009	GREENSBURG CITY TAX	\$ 808.37	
148016	RUSSELL COUNTY TAX	\$ 1,912.87	
148030	MCCREARY LOCAL TAX	\$ 2,617.37	
148056	WAYNE COUNTY TAX	\$ 1,609.41	
148062	PULASKI CNTY TAX WITHEL	\$ 5,744.15	
148063	JAMESTOWN CITY TAX WITH	\$ 1,912.87	
148065	BURKESVILLE CITY TAX	\$ 2,293.02	
148074	CUMBERLAND COUNTY SCHOO	\$ 355.12	
148084	COLUMBIA CITY TAX	\$ 1,217.37	
148085	ADAIR LOCAL TAX	\$ 638.08	
148086	SOMERSET CITY TAX	\$ 4,308.28	
148096	CLINTON COUNTY TAX	\$ 1,461.08	
148097	TAYLOR COUNTY TAX	\$ 2,078.13	
148098	CUMBERLAND COUNTY TAX	\$ 1,433.11	
150012	457 ROTH	\$ 20.00	
152000	457 DEFERRED COMP	\$ 50.00	
	Total Liabilities	\$ 43,044.48	
Fund Balance			
171000	UNRESTRICTED FUND BALAN	\$ 5,783,130.79	
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	\$ 7,579,471.10	
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	
173827	FED RSTR TEEN PREG PRE	\$ 82,355.89	
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	
174839	FEE RSTR MARSHALL DIAB	\$ 28,736.42	
174853	HANDS PRIMA GRAVIDA PRO	\$ 257,856.69	
	Total Fund Balance	\$ 16,317,341.23	
	Total Liabilities and Fund Balance		\$ 16,360,385.71
	Surplus		\$ 2,557,647.34
	Cash/CDs/Investments (Assets Less Liabilities)		\$ 18,874,988.57
	Cash/CDs/Investments at 2021-22 Close (Assets Less Liabilities)		\$ 16,317,341.23
	Surplus		\$ 2,557,647.34
	Fiscal Year To Date Revenues		\$ 20,552,566.92
	Fiscal Year To Date Expenditures		\$ 17,994,919.58
	Surplus		\$2,557,647.34

Lake Cumberland District Health Department
Revenue & Expense Summary Comparison to Prior Year
As of Period Ending June 30, 2024

	Current YTD Actual	Prior YTD Actual	Change	% Change
Revenue:				
State	\$ 6,964,742.58	\$ 6,153,403.61	\$ 811,338.97	13%
Federal	\$ 4,636,296.81	4,900,428.81	(264,132)	-5%
Local	\$ 3,823,976.14	3,558,509.12	\$ 265,467.02	7%
Service Fees	\$ 5,127,551.39	4,506,080.33	621,471	14%
Unrestricted Carryover	\$ -	\$ -	\$ -	N/A
Total Revenue	\$ 20,552,566.92	\$ 19,118,421.87	1,434,145	8%
Expense:				
Salary & Leave	\$ 7,488,448.60	6,933,234.48	555,214	8%
Fringe Benefits	\$ 6,820,358.78	6,524,639.74	295,719	5%
Independent Contractors	\$ 112,096.38	61,679.01	50,417	82%
Travel	\$ 386,116.68	336,179.78	49,937	15%
Space Occupancy	\$ 666,211.23	629,785.60	36,426	6%
Office Administration	\$ 614,241.89	548,985.28	65,257	12%
Medical Supplies	\$ 267,962.82	468,776.28	(200,813)	-43%
Automotive	\$ 9,787.61	19,058.24	(9,271)	-49%
Other	\$ 1,302,847.26	1,330,534.88	(27,688)	-2%
Capital Expenditures	\$ 326,848.33	\$ 20,725.59	\$ 306,122.74	1477%
Total Expense	\$ 17,994,919.58	\$ 16,873,598.88	1,121,321	7%
Excess/(Deficit) of Revenue over Expense:	\$ 2,557,647.34	\$ 2,244,822.99	312,824	14%

**Lake Cumberland District Health Department
Patient and Services YTD Current vs. Prior Comparison
As of Period Ending June 30, 2024**

	<u>Current Year</u>	<u>Prior Year</u>	<u>Change</u>	<u>% Change</u>
Unduplicated Patients	15,251	14,025	1,226	8.74%
Services:				
Clinic	93,246	77,776	15,470	19.89%
Laboratory	15,397	12,111	3,286	27.13%
Total Services	108,643	89,887	18,756	20.87%
Encounters for Clinic	112,419	93,416	19,003	20.34%
RBRV's				
Clinic	23,763	23,244	519	2.23%
Laboratory	55,171	39,540	15,631	39.53%
Total RBRV's	78,934	62,784	16,150	25.72%
Services per Patient	7.12	6.41	0.71	11.15%
RBRV per Encounter	0.70	0.67	0.03	0.64

353 plus 758 report

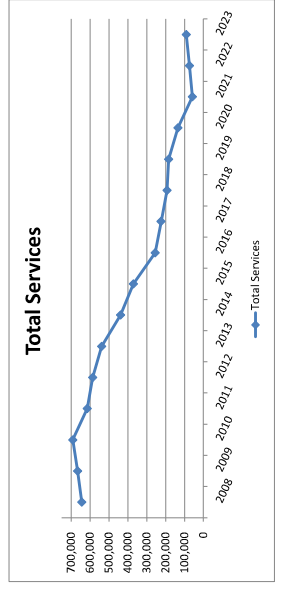
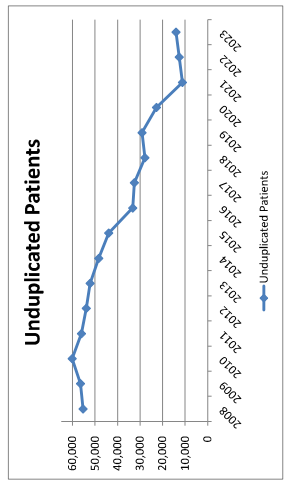
	353 Report			
Clinic Services	<u>Current Year</u>	<u>Prior Year</u>	<u>Change</u>	<u>% Change</u>
712	9	24	(15)	-63%
800	1,078	1,122	(44)	-4%
801	18,579	17,109	1,470	9%
802	10,881	10,883	(2)	0%
803	4	6	(2)	-33%
804	68,310	51,835	16,475	32%
805	5	36	(31)	-86%
806	5,130	4,532	598	13%
807	441	270	171	63%
809	6	0	6	-
810	2,798	2,608	190	7%
813	1,402	1,462	(60)	-4%
Total Clinic Services	108,643	89,887	18,756	21%

135 Report 135 Report

Patients				
712	9	23	(14)	-61%
800	525	1,608	(1,083)	-67%
801	3,290	3,048	242	8%
802	1,544	1,680	(136)	-8%
803	3	4	(1)	-25%
804	9,847	8,809	1,038	12%
805	3	15	(12)	-80%
806	1,381	1,265	116	9%
807	137	117	20	17%
809	0	0	0	-
810	1,206	1,242	(36)	-3%
813	634	730	(96)	-13%
858	0	0	0	-

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
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	173,348	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	12,118
Total RBRVs	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	188,156	193,105	132,057	53,842	77,765	93,416
RBRVs																
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	375,419	395,302	345,018	317,492	276,439	257,481	224,304	154,172	129,072	120,140	105,337	82,396	41,464	53,526	66,668
Total RBRVs	616,091	640,455	663,245	597,810	577,400	540,277	438,548	373,098	256,194	226,937	188,154	184,105	132,057	59,082	74,442	89,912
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	2,488,350	2,987,957	2,268,573	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)																
Unduplicated Patients	-3.30%	2.11%	6.46%	-6.69%	-3.94%	-3.19%	-7.35%	-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%	-8.75%	-18.93%	-9.73%	-7.91%	-22.22%	-54.98%	27.61%	45.00%
Total Services	6.94%	3.39%	3.95%	-11.03%	-4.72%	-8.27%	-18.56%	-15.52%	-30.64%	-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%
RBRVs																
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%	-66.56%	34.43%	95.52%
Total RBRVs	-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

Fiscal Year-to-Date as of June 30, 2024

Cost Center	CC#	Actual			Over/(Under) Budget			% Over/(Under) Budget				
		Revenue	Expense	Excess	Revenue	Expense	Excess	Revenue	Expense	Excess		
Food Service	500	\$ 357,998.64	\$ 357,998.64	\$ 0	\$ 338,390	\$ 338,390	\$ 19,609	\$ 19,609	\$ 0	5.79%	5.79%	0.00%
Public Facilities	520	\$ 109,897.67	\$ 109,165.66	\$ 732	\$ 190,000	\$ 190,000	\$ (90,102)	\$ 24,448	\$ (104,550)	-42.16%	12.87%	-55.03%
General Sanitation	540	\$ 163,162.14	\$ 163,162.14	\$ 0	\$ 178,324	\$ 178,324	\$ (15,162)	\$ (15,162)	\$ 0	5.08%	5.08%	0.00%
Onsite Sewage	560	\$ 880,305.03	\$ 880,305.03	\$ 0	\$ 837,719	\$ 837,719	\$ 42,586	\$ 42,586	\$ 0	5.08%	5.08%	0.00%
Tanning Beds	580	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
Food License Project	590	\$ 273,043.45	\$ 228,261.39	\$ 44,782	\$ 289,000	\$ 227,575	\$ 15,957	\$ 686	\$ (16,643)	-5.52%	0.24%	-5.76%
Radiation	591	\$ 3,807.84	\$ 3,807.84	\$ 0	\$ 4,000	\$ 4,000	\$ (192)	\$ (192)	\$ 0	-4.80%	-4.81%	0.01%
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	\$ 139.17	\$ 20.01	\$ 119	\$ 4,491	\$ 4,491	\$ (4,352)	\$ (4,471)	\$ 119	-96.90%	-99.55%	2.65%
ASHMA Education	722	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
ELC Covid Mink-Grant	723	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
KHDA Opioid Abatement Award	724	\$ 75,000.00	\$ 75,000.00	\$ 0	\$ 288,616	\$ 288,616	\$ (213,616)	\$ (213,616)	\$ 75,000	-75.00%	-95.33%	0.00%
KWVSCP Pink County Outreach	725	\$ 13,492.66	\$ 13,492.66	\$ 0	\$ 118,720	\$ 118,720	\$ 0	\$ 0	\$ 0	0.00%	0.00%	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	\$ 82,272.10	\$ 82,272.10	\$ 23,477	\$ 118,720	\$ 118,720	\$ (2,948)	\$ (36,448)	\$ 23,477	-10.93%	-30.70%	19.77%
Diabetes Disease Management	728	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
Diabetes Disease Management	729	\$ 9,747.58	\$ 9,747.58	\$ 0	\$ 6,140	\$ 6,140	\$ 3,608	\$ 3,608	\$ 0	58.76%	58.76%	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	\$ 24,207.22	\$ 21,120.31	\$ 3,087	\$ 74,000	\$ 74,000	\$ (49,793)	\$ (52,880)	\$ 3,087	-67.29%	-71.46%	4.17%
Oral Health Coalition	735	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
Community Health Action Team	736	\$ 53,293.38	\$ 53,293.38	\$ 0	\$ 87,529	\$ 87,529	\$ (34,235)	\$ (34,235)	\$ 0	-39.11%	-39.11%	0.00%
EMERGING INFECTIOUS DISEASE	737	\$ 0	\$ 0	\$ 0	\$ 288,616	\$ 288,616	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
KCCSP Outreach & Education	740	\$ 157,114.89	\$ 157,114.89	\$ 0	\$ 18,867	\$ 18,867	\$ (139,247)	\$ (139,247)	\$ 0	-74.34%	-74.34%	0.00%
Coordinated School Health	741	\$ 18,795.39	\$ 18,795.39	\$ 0	\$ 266,500	\$ 266,500	\$ (247,705)	\$ (247,705)	\$ 0	-132.42%	-132.42%	0.00%
Passport Referrals	741	\$ 245,606.53	\$ 245,606.53	\$ 20,893	\$ 266,500	\$ 266,500	\$ (20,893)	\$ (20,893)	\$ 20,893	7.84%	7.84%	0.00%
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	\$ 134,628.94	\$ 134,628.94	\$ 0	\$ 310,533	\$ 310,533	\$ (175,904)	\$ (175,904)	\$ 0	-56.65%	-56.65%	0.00%
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	\$ 239.16	\$ 239.16	\$ 0	\$ 0	\$ 0	\$ 239	\$ 239	\$ 0	0.00%	0.00%	0.00%
PHEP	753	\$ 176,366.92	\$ 176,366.92	\$ 0	\$ 176,591	\$ 176,591	\$ (224)	\$ (224)	\$ 0	-0.13%	-0.13%	0.00%
Zika Vector Control	755	\$ 156,684.27	\$ 156,684.27	\$ 0	\$ 177,095	\$ 177,095	\$ (20,411)	\$ (20,411)	\$ 0	-11.53%	-11.53%	0.00%
REGIONAL RESPNSBLTY EDC	756	\$ 0	\$ 0	\$ 0	\$ 259,014	\$ 259,014	\$ (259,014)	\$ (259,014)	\$ 0	-100.00%	-100.00%	0.00%
Regional EPI	757	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
GO365 (HUMAN VITALITY)	758	\$ 69,151.30	\$ 69,151.30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
ELC Surveillance Activities	759	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	0.00%	0.00%
HANDS - Federal Home Visiting	760	\$ 113.01	\$ 113.01	\$ 0	\$ 0	\$ 0	\$ 113	\$ 113	\$ 0	0.00%	0.00%	0.00%
Diabetes Telehealth	761	\$ 64,149.81	\$ 64,149.81	\$ 0	\$ 138,520	\$ 138,520	\$ (74,370)	\$ (74,370)	\$ 0	-53.69%	-53.69%	0.00%
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	\$ 25,876.40	\$ 25,876.40	\$ 0	\$ 25,000	\$ 25,000	\$ 876	\$ 876	\$ 0	3.51%	3.51%	0.00%
MCH Coordinator	766	\$ 268,148.92	\$ 268,148.92	\$ 0	\$ 363,255	\$ 363,255	\$ (95,106)	\$ (95,106)	\$ 0	-26.18%	-26.18%	0.00%
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	\$ 334,394.63	\$ 334,394.63	\$ 0	\$ 1,990,045	\$ 1,990,045	\$ (1,655,650)	\$ (1,655,650)	\$ 0	-83.20%	-83.20%	0.00%
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	\$ 46.94	\$ 46.94	\$ 0	\$ 0	\$ 0	\$ 47	\$ 47	\$ 0	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 Infr	777	\$ 0	\$ 0	\$ 0	\$ 30,450	\$ 30,450	\$ (30,450)	\$ (30,450)	\$ 0	-100.00%	-100.00%	0.00%
OD2A Bridge Grant	780	\$ 270,000.00	\$ 270,000.00	\$ 34,054	\$ 270,000	\$ 270,000	\$ (34,054)	\$ (34,054)	\$ 34,054	12.61%	12.61%	0.00%
Harm Reduction-MISA	781	\$ 35,165.16	\$ 35,165.16	\$ 0	\$ 65,000	\$ 65,000	\$ (29,835)	\$ (29,835)	\$ 0	-45.90%	-45.90%	0.00%
PHEP OHE Harm Reduction (Oct)	782	\$ 15,612.48	\$ 15,612.48	\$ 0	\$ 40,000	\$ 40,000	\$ (24,388)	\$ (24,388)	\$ 0	-60.47%	-60.47%	0.00%
Pediatric/Addescent	800	\$ 31,071.21	\$ 31,071.21	\$ 0	\$ 35,438	\$ 35,438	\$ (4,367)	\$ (4,367)	\$ 0	-12.32%	-12.32%	0.00%
Immunizations	801	\$ 598,273.72	\$ 598,273.72	\$ 0	\$ 965,195	\$ 965,195	\$ (366,921)	\$ (366,921)	\$ 0	-38.02%	-38.02%	0.00%
Family Planning	802	\$ 716,696.59	\$ 716,696.59	\$ 0	\$ 873,396	\$ 873,396	\$ (156,699)	\$ (156,699)	\$ 1	-17.94%	-17.94%	0.00%
Maternity Services	803	\$ 351.05	\$ 351.05	\$ 0	\$ 0	\$ 0	\$ 351	\$ 351	\$ 0	0.00%	0.00%	0.00%
WIC Services	804	\$ 2,259,767.85	\$ 2,259,767.85	\$ 0	\$ 2,145,015	\$ 2,145,015	\$ 114,753	\$ 114,753	\$ (0)	5.35%	5.35%	0.00%
Medical Nutrition	805	\$ 46,891.08	\$ 46,891.08	\$ 0	\$ 58,674	\$ 58,674	\$ (11,783)	\$ (11,783)	\$ 1	-20.08%	-20.08%	0.00%
TB	806	\$ 404,695.98	\$ 404,695.98	\$ 0	\$ 347,651	\$ 347,651	\$ 57,045	\$ 57,045	\$ 0	16.41%	16.41%	0.00%
STD Services	807	\$ 31,422.80	\$ 31,422.80	\$ 0	\$ 23,796	\$ 23,796	\$ 7,627	\$ 7,627	\$ (1)	32.05%	32.05%	0.00%
Communicable Disease	808	\$ 233,363.37	\$ 233,363.37	\$ 0	\$ 280,532	\$ 280,532	\$ (47,169)	\$ (47,169)	\$ (0)	-16.81%	-16.81%	0.00%

Cost Center	CC#	Actual			Over/(Under) Budget			% Over/(Under) Budget			
		Revenue	Expense	Excess	Revenue	Expense	Excess	Revenue	Expense	Excess	
Diabetes	809	\$ 317,169.42	\$ 317,169.42	\$ 0	\$ 311,133	\$ 311,133	\$ 6,036	\$ 6,037	1.94%	\$ 1.94%	0.00%
Adult Poisoning	810	\$ 134,349.04	\$ 134,349.04	\$ 0	\$ 132,166	\$ 132,166	\$ 2,183	\$ 2,183	1.65%	\$ 1.65%	0.00%
Lead Poisoning Prevention	811	\$ 1,915.68	\$ 1,915.68	\$ 0	\$ 420	\$ 420	\$ 1,496	\$ 1,496	356.11%	\$ 356.11%	0.00%
Breast & Cervical Cancer	813	\$ 44,996.95	\$ 44,996.95	\$ 0	\$ 57,920	\$ 57,920	\$ (12,923)	\$ (12,923)	-22.31%	\$ -22.31%	0.00%
MCH Forum	816	\$ 1,032.18	\$ 1,032.18	\$ 0	\$ 0	\$ 0	\$ 1,032	\$ 1,032	0.00%	\$ 0.00%	0.00%
Healthy Communities - Tobacco	817	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
Community Based Services	818	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
PREPAREDNESS COORDINATOR	821	\$ 176,324.69	\$ 176,324.69	\$ 0	\$ 195,776	\$ 195,776	\$ (19,451)	\$ (19,451)	-9.94%	\$ -9.94%	0.00%
PREPAREDNESS EPIDEM & SURV	822	\$ 126,709.15	\$ 126,709.15	\$ 0	\$ 136,696	\$ 136,696	\$ (9,987)	\$ (9,987)	-7.31%	\$ -7.31%	0.00%
PREPAREDNESS MEDICAL RESPONSE	823	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
Bioterrorism - Focus Area F	824	\$ 25,000.00	\$ 25,000.00	\$ 0	\$ 25,000	\$ 25,000	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
WFD School Health	825	\$ (41.31)	\$ (41.31)	\$ 41	\$ 0	\$ 0	\$ 0	\$ (41)	0.00%	\$ 0.00%	0.00%
Local Community Public Health	826	\$ 9,003.44	\$ 9,003.44	\$ 0	\$ 0	\$ 0	\$ 9,003	\$ 9,003	0.00%	\$ 0.00%	0.00%
Teen Pregnancy Prevention	827	\$ 49.47	\$ 49.47	\$ 0	\$ 0	\$ 0	\$ 49	\$ 49	0.00%	\$ 0.00%	0.00%
Addressing Barriers to DSMES	828	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
HeartChange	829	\$ 4,597.50	\$ 4,597.50	\$ 0	\$ 0	\$ 0	\$ 4,598	\$ 4,598	0.00%	\$ 0.00%	0.00%
Sexual Risk Avoidance Education	830	\$ -	\$ -	\$ 200	\$ 0	\$ 0	\$ 0	\$ (200)	0.00%	\$ 0.00%	0.00%
Worksite Wellness Project	831	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
Worksite Wellness	832	\$ 72,370.45	\$ 72,370.45	\$ 46,363	\$ 270,000	\$ 270,000	\$ (197,630)	\$ (243,992)	-73.20%	\$ -90.37%	17.17%
Breastfeeding	833	\$ 90,668.55	\$ 90,668.55	\$ 0	\$ 110,331	\$ 110,331	\$ (19,662)	\$ (19,661)	-17.82%	\$ -17.82%	0.00%
KIPP	834	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
HPP Activity Support	835	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
Tobacco Prevention Project	836	\$ 197,627.29	\$ 197,627.29	\$ 0	\$ 178,766	\$ 178,766	\$ 18,861	\$ 18,861	10.55%	\$ 10.55%	0.00%
Absstinence Education	837	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
Foundation for Health KY-CHIP	838	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
Marshall Univ. Diabetes Grant	839	\$ 1,122.46	\$ 1,122.46	\$ 0	\$ 122,000	\$ 122,000	\$ (1,547)	\$ (1,547)	-1.27%	\$ -1.27%	0.00%
Breastfeeding Peer Counselor	840	\$ 120,452.76	\$ 120,452.76	\$ 0	\$ 0	\$ 0	\$ 1,122	\$ 1,122	0.00%	\$ 0.00%	0.00%
Federal Diabetes Today	841	\$ 239.85	\$ 239.85	\$ 0	\$ 0	\$ 0	\$ 240	\$ 240	0.00%	\$ 0.00%	0.00%
MV Counseling & Testing	842	\$ 106.81	\$ 106.81	\$ 0	\$ 1,544	\$ 1,544	\$ (1,437)	\$ (1,438)	-93.08%	\$ -93.10%	0.02%
Ryan White	844	\$ 518,281.93	\$ 518,281.93	\$ 0	\$ 675,000	\$ 675,000	\$ (156,718)	\$ (156,718)	-23.22%	\$ -23.22%	0.00%
Ryan White	845	\$ 173,438.19	\$ 173,438.19	\$ 0	\$ 200,000	\$ 200,000	\$ (26,562)	\$ (26,561)	-13.28%	\$ -13.28%	0.00%
Rural Health Opioid Grant	846	\$ (151.46)	\$ (151.46)	\$ 151	\$ 0	\$ 0	\$ (151)	\$ (151)	0.00%	\$ 0.00%	0.00%
KIPP JAIL EDUCATION GRANT	847	\$ 17,013.61	\$ 17,013.61	\$ 15,141	\$ 250,000	\$ 250,000	\$ (232,986)	\$ (248,127)	-93.19%	\$ -99.25%	6.06%
Healthy Start Project	848	\$ 65,087.03	\$ 65,087.03	\$ 0	\$ 66,480	\$ 66,480	\$ (1,393)	\$ (1,393)	-2.10%	\$ -2.10%	0.00%
USDA Rural Bus. Dev. Grant	849	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
KIPP HARM REDUCTION SUN	850	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
Pandemic Flu Summit	851	\$ 4,110.30	\$ 4,110.30	\$ 22,334	\$ 17,000	\$ 17,000	\$ (2,890)	\$ (2,890)	-16.94%	\$ -16.94%	0.00%
KYOAC Grant	852	\$ 227,666.18	\$ 227,666.18	\$ 0	\$ 0	\$ 0	\$ 250,000	\$ 227,666	0.00%	\$ 0.00%	0.00%
HANDS PRIMA GRAVIDA PROG	853	\$ 4,119,846.41	\$ 4,119,846.41	\$ 0	\$ 7,685,008	\$ 7,685,008	\$ (3,565,162)	\$ (3,565,162)	-46.39%	\$ -46.39%	0.00%
WIC Infrastructure	854	\$ 12,998.16	\$ 12,998.16	\$ 0	\$ 15,500	\$ 15,500	\$ (2,502)	\$ (2,502)	-16.14%	\$ -16.14%	0.00%
HEP C	855	\$ -	\$ -	\$ 0	\$ 28,490	\$ 28,490	\$ (28,490)	\$ (28,490)	-100.00%	\$ -100.00%	0.00%
Arthritis	856	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
Physical Activity	857	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
Supplemental School Health	858	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
Immunization Catchup	859	\$ 139.16	\$ 139.16	\$ 0	\$ 0	\$ 0	\$ 139	\$ 139	0.00%	\$ 0.00%	0.00%
KHELP	871	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
TLC - Obesity Grant	872	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
HPP Coordinators	875	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
Hands Program Expansion	877	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
Ryan White COVID-19 Cares	882	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
EPST Verbal Notification	883	\$ (0.01)	\$ (0.01)	\$ 0	\$ 0	\$ 0	\$ (0)	\$ (0)	0.00%	\$ 0.00%	0.00%
WIC Operational Adjust Funding	886	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
Immunization Grant Special Project	887	\$ 792.43	\$ 792.43	\$ 32	\$ 71,935	\$ 71,935	\$ (71,143)	\$ (71,175)	-98.90%	\$ -98.94%	0.04%
MonkeyPox	888	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
Hurricane Ian	889	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%	\$ 0.00%	0.00%
Core Assessment & Policy Dev.	890	\$ 8,590.19	\$ 8,590.19	\$ 0	\$ 5,858	\$ 5,858	\$ 2,732	\$ 2,732	46.64%	\$ 46.63%	0.01%
Medicaid Match	891	\$ -	\$ -	\$ 0	\$ 68,735	\$ 68,735	\$ (68,735)	\$ (68,735)	-100.00%	\$ -100.00%	0.00%
Minor Receipts	892	\$ 2,977.65	\$ 2,977.65	\$ 0	\$ 0	\$ 0	\$ 2,978	\$ 2,978	0.00%	\$ 0.00%	0.00%
Capital	894	\$ 293,848.33	\$ 293,848.33	\$ 2,271,241	\$ 426,237	\$ 426,237	\$ (426,237)	\$ (426,237)	-31.06%	\$ -31.06%	0.00%
Allocable Direct	895	\$ 5,376,122.55	\$ 3,104,882.00	\$ 2,271,241	\$ 4,671,597	\$ 3,602,621	\$ 1,068,976	\$ (497,739)	15.08%	\$ -10.85%	25.74%
Total		\$ 20,552,566.92	\$ 17,984,919.58	\$ 2,567,647	\$ 27,289,702	\$ 26,054,020	\$ 1,235,682	\$ (8,059,101)	-29.53%	\$ -29.53%	4.86%

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>		7,822,123.13	
Total Reserves	<u><u>13,894,053.55</u></u>		<u><u>16,138,876.54</u></u>	

Lake Cumberland District Health Department
 Federal and State Allocation Modifications
 FY 2024

Total	\$ 5,254,977.42
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Date	Amend/Addend	Description/Justification	Cost Center	Fund	Grant	Amount
6/27/2023	GPHP2424A	OD2A Bridge Grant	780	422		\$ 270,000
7/11/2023	GEPD2446C	Hep C (Jul-April)	855	438		\$ 28,490
6/29/2023	GPHP2329D	DPH Block Grant	895	427		\$ 411,237
6/27/2023	GPHP2420B	Preventive Medicaid	895	463		\$ 10,000
7/14/2023	GMCH2430C	HANDS-Federal Home Visiting Services Formula Grant (Jul)	853	438		\$ 49,368
7/14/2023	GMCH2429B	HANDS - Federal Home Visiting Services Formula Grant (J	853	438		\$ 146,532
7/14/2023	GMCH2428C	HANDS Medicaid	853	463		\$ 2,192,766
7/14/2023	GMCH2427C	HANDS Non-Medicaid	853	422		\$ 317,409
7/25/2023	GMCH2401B	HANDS Special Project	741	422		\$ 266,500
8/24/2023	GPQI2400B	ECD Fluoride Varnish	712	422		\$ (5,000)
8/22/2023	GEPD2408D	COVID-19 Immunization Supp	738	436		\$ 288,616
8/22/2023	GEPD2408C	COVID-19 Immunization Supp	738	436		\$ (288,616)
8/22/2023	GEPD2449D	Imm Grant Projects	887	441		\$ 71,935
8/22/2023	GEPD2449C	Imm Grant Projects	887	438		\$ (71,935)
9/26/2023	GPHP2429A	Harm Reduction-MSA	781	422		\$ 80,000
9/26/2023	GPHP2430A	PHPS OHE Harm Reduction (Oct-May)	782	436		\$ 40,000
9/29/2023	GEPD2415B	TB Funds (Jul-Dec)	806	438		\$ 560
9/29/2023	GEPD2450A	TB Funds-Uniting for Ukraine (Jul-Sep)	806	438		\$ 1,490
9/29/2023	GMCH2400D	HANDS ARPA (Jul-Jun)	740	441		\$ (18,867)
10/3/2023	GDWH2401B	Title X Family Planning (Jul-Mar)	802	432		\$ 4,000
9/29/2023	GMCH2400F	HANDS ARPA (Jul-Jun)	740	441		\$ 18,801
9/29/2023	GMCH2400E	HANDS ARPA (Jul-Sep)	740	441		\$ 66
10/20/2023	GPQI2413B	CHAT-Community Health Action Team (Oct-Jun)	736	435		\$ 12,000
10/26/2023	GPHP2405D	Fentanyl Test Strips (Jul-Sep)	729	438		\$ (4,140)
10/26/2023	GPHP2426B	Fentanyl Test Strips (Oct-Jun)	729	438		\$ 4,140
11/3/2023	GPHP2406B	SSP Expansion Project (Jul-Sep)	734	438		\$ (74,000)
11/3/2023	GPHP2432A	SSP Expansion Project (Oct-Jun)	734	438		\$ 74,000
11/22/2023	GEPD2452A	Bridge Access Admin Fee	801	438		\$ 40
12/6/2023	GPHP2426C	Fentanyl Test Strips (Oct-Jun)	729	438		\$ 1,000
12/21/2023	GPHP2426C	Fentanyl Test Strips (Oct-Jun)	729	438		\$ 1,000
12/21/2023	GEPD2452B	Bridge Access Admin Fee	801	438		\$ 400
12/18/2023	GBIO2403B	Preparedness Coord	821	438		\$ 5,000
12/18/2023	GBIO2411B	FY24 PHEP Special Project	824	438		\$ 25,000
12/5/2023	GMCH2408B	Personal Responsibility Education Program (PREP) (Jul-Sep)	756	438		\$ (80,549)
12/5/2023	GMCH2439A	Personal Responsibility Education Program (PREP) (Oct-Jul)	756	438		\$ 81,049
12/22/2023	GPQI2412B	CHAT-Community Health Action Team (Jul-Sep)	736	435		\$ 583
12/27/2023	GMCH2422B	Breastfeeding Training (Jul-Sep)	833	438		\$ 2,782
12/27/2023	GMCH2420B	WIC Breastfeeding Promotion Regional Coordinators (Jul-S	833	438		\$ 2,300
12/27/2023	GMCH2416B	Nutrition (Jul-Sep)	805	431		\$ 18,463
1/24/2024	GEPD2405B	HIV Prev Rebate (Apr-Jun)	727	422		\$ 1,600
1/24/2024	GEPD2407B	HRSEP (Jun)	727	438		\$ (1,600)
1/26/2024	GEPD2415D	TB Funds (Jul-Dec)	806	438		\$ 400
1/29/2024	GEPD2452C	Bridge Access Admin Fee	801	438		\$ 160
1/24/2024	GMCH2415B	WIC Nutrition Services Administration (NSA) (Oct-Jun)	804	438		\$ 192,495

Lake Cumberland District Health Department
 Federal and State Allocation Modifications
 FY 2024

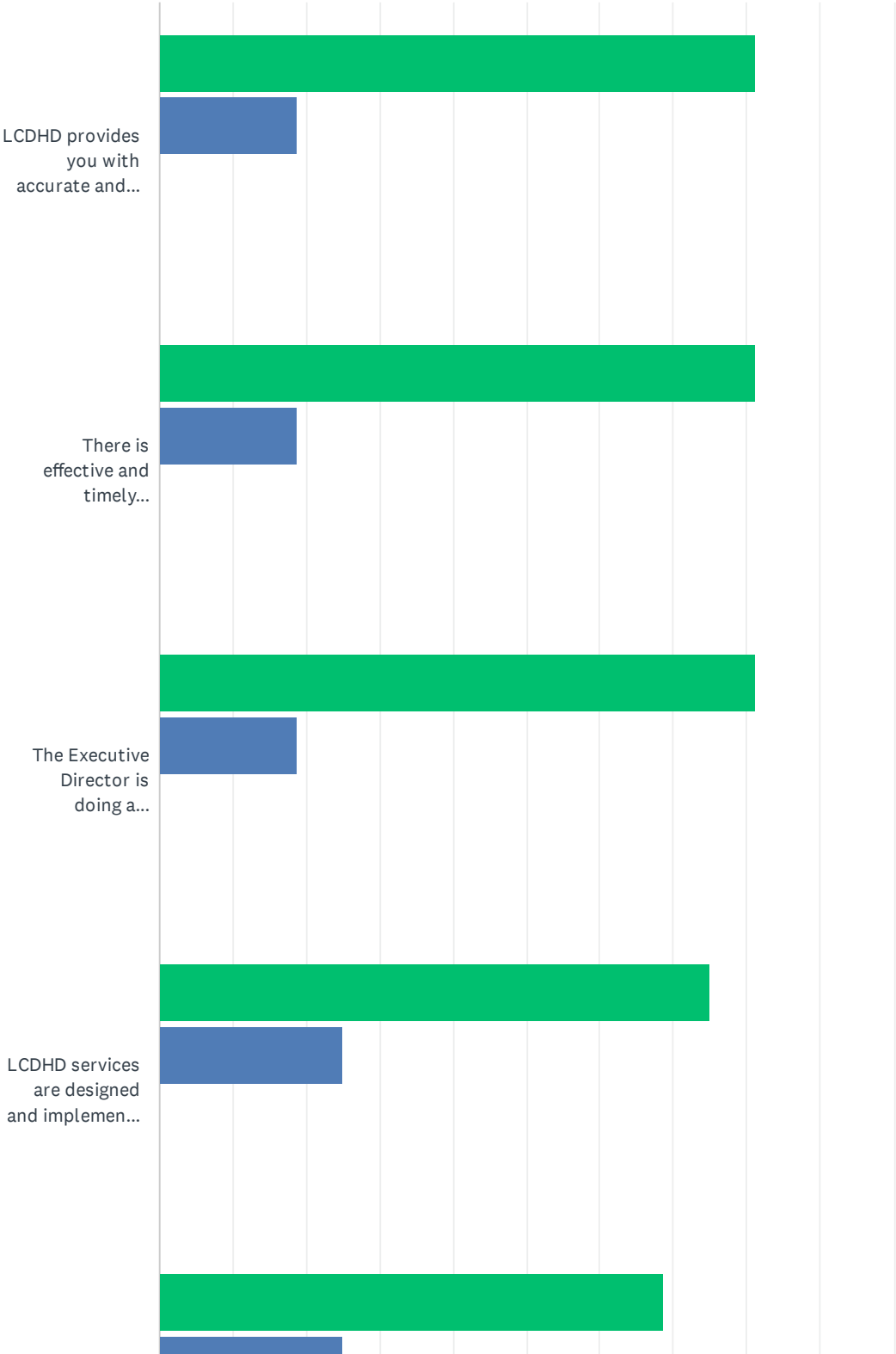
Total	\$ 5,254,977.42
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Date	Amend/Addend	Description/Justification	Cost Center	Fund	Grant	Amount
1/24/2024	GMCH2430E	HANDS-Federal Home Visiting Services Formula Grant (Ju	853	438		\$ 318,364
3/26/2024	GEPD2425D	Bridge Access Admin Fee	801	438		\$ 40
3/22/2024	GPQI2439B	Diabetes	809	422		\$ 5,000
5/2/2024	GMCH2430F	HANDS-Federal Home Visiting Services Formula Grant (Ju	853	438		\$ 181,064
4/23/2024	GMCH2428D	HANDS Medicaid	853	463		\$ 562,984
4/22/2024	GPHP2429B	Harm Reduction-MSA	781	422		\$ (15,000)
4/22/2024	GEPD2425E	Bridge Access Admin Fee	801	438		\$ 240
5/13/2024	GEPD2453A	HRSA Ending the HIV Epidemic (Mar-Jun)	851	438		\$ 17,000
5/9/2024	GMCH2416C	Nutrition (Jul-Sep)	805	431		\$ (18,463)
6/21/2024	GMCH2421B	WIC Breastfeeding Promotion Regional Coordinators (Oct-	833	438		\$ 10,000
6/20/2024	GPQI2439C	Diabetes	809	422		\$ 6,000
6/21/2024	GMCH2415D	WIC Nutrition Services Administration (NSA) (Oct-Jun)	804	438		\$ 128,140
6/18/2024	GEPD2432B	HIV Prev (Jul-May)	842	438		\$ (15,866)

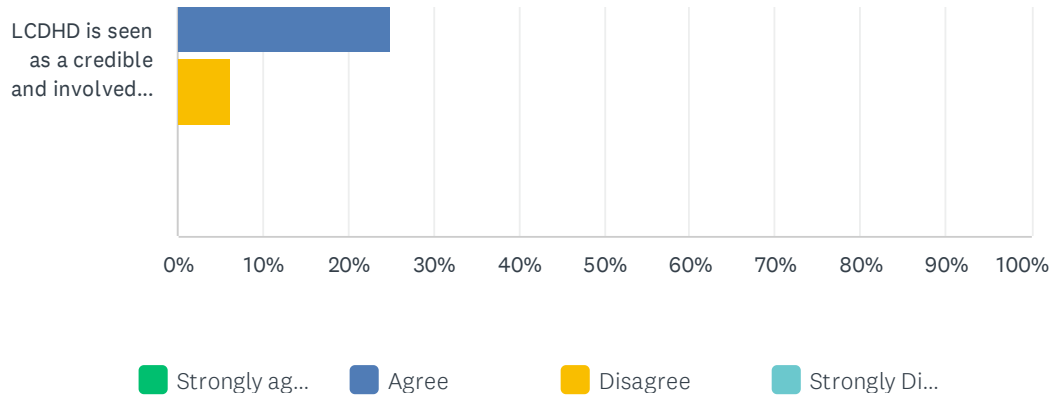
Some of these additional allocation modifications are immediately offset by additional expenses. Some are modifications to cover existing expenses. And, some are partially offset by additional expenses and partially covering existing expenses. Some of the reductions are immediately offset by an addition 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

Q1 As a board member of Lake Cumberland District Health Department (LCDHD), please indicate your level of agreement with the following statements.

Answered: 16 Skipped: 0



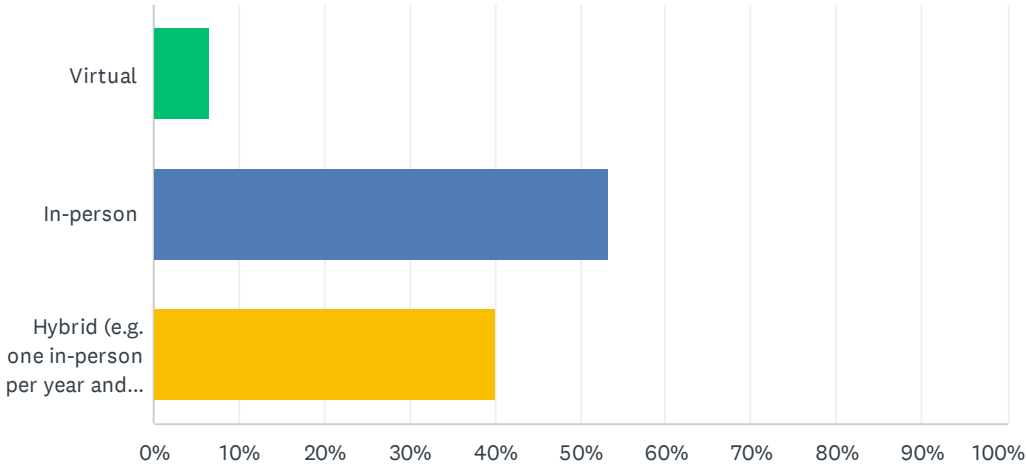
Board of Health Survey 2024



	STRONGLY AGREE	AGREE	DISAGREE	STRONGLY DISAGREE	TOTAL	WEIGHTED AVERAGE
LCDHD provides you with accurate and timely information on key issues.	81.25% 13	18.75% 3	0.00% 0	0.00% 0	16	1.19
There is effective and timely communication between LCDHD and the Board of Health.	81.25% 13	18.75% 3	0.00% 0	0.00% 0	16	1.19
The Executive Director is doing a satisfactory job.	81.25% 13	18.75% 3	0.00% 0	0.00% 0	16	1.19
LCDHD services are designed and implemented to improve the health of the community.	75.00% 12	25.00% 4	0.00% 0	0.00% 0	16	1.25
LCDHD is seen as a credible and involved member of your local community.	68.75% 11	25.00% 4	6.25% 1	0.00% 0	16	1.38

Q2 Do you prefer virtual or in-person District Board of Health meetings?

Answered: 15 Skipped: 1



ANSWER CHOICES	RESPONSES	
Virtual	6.67%	1
In-person	53.33%	8
Hybrid (e.g. one in-person per year and the others virtual)	40.00%	6
TOTAL		15

Q3 Do you have suggestions for improving board meetings? (e.g. time, location, additional info needed)

Answered: 11 Skipped: 5

#	RESPONSES	DATE
1	NA	6/11/2024 10:54 AM
2	None	6/11/2024 10:28 AM
3	If changed to middle of day would definitely have to move to all virtual; would also likely run into problems with EST/CST differences as would only be possible during lunch hour and limited time then	6/11/2024 9:17 AM
4	Speakers need to utilize a public address system when speaking	6/11/2024 9:15 AM
5	more on-time/timely start - when a meal is served it's 20-30 min later before the meeting starts.	6/11/2024 9:15 AM
6	Doesn't matter to meet if we have in-person or virtual meetings. Nope, I'm good.	6/11/2024 9:13 AM
7	I feel meeting in Russell County is pretty central for everyone.	6/11/2024 9:12 AM
8	Food was great tonight - like lighter meals	6/11/2024 9:09 AM
9	Food was fantastic!	6/11/2024 9:09 AM
10	N/A	6/11/2024 9:08 AM
11	Hybrid?	6/11/2024 9:08 AM

Q4 Do you have suggestions for ways in which the agency could improve?

Answered: 8 Skipped: 8

#	RESPONSES	DATE
1	NA	6/11/2024 10:54 AM
2	None	6/11/2024 10:28 AM
3	N/A	6/11/2024 9:15 AM
4	Everything is going well	6/11/2024 9:13 AM
5	None	6/11/2024 9:12 AM
6	Advertise services offered	6/11/2024 9:09 AM
7	N/A	6/11/2024 9:08 AM
8	No	6/11/2024 9:08 AM

Q5 Do you have suggestions for ways in which the executive director can improve?

Answered: 8 Skipped: 8

#	RESPONSES	DATE
1	Doing a great job. No suggestions	6/11/2024 10:54 AM
2	None	6/11/2024 10:28 AM
3	N/A	6/11/2024 9:15 AM
4	Nope she's good	6/11/2024 9:13 AM
5	Amy does a awesome job. Very well versed, and open	6/11/2024 9:12 AM
6	Amy is doing a great job - explains everything in detail.	6/11/2024 9:09 AM
7	Doing a great job! N/A	6/11/2024 9:08 AM
8	Amy does a awesome job. Professional, sensitive to everyone's needs, very thorough!	6/11/2024 9:08 AM

Internal Control Procedure Manual



Fiscal Year 2023-24

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- I. Internal Security Program – General overview
 - A. The Lake Cumberland District Health Department adheres to the policies and procedures outlined in the current version of the “Administrative Reference for LHDs in Kentucky,” including collective updates and changes. LCDHD will adhere to revisions of this reference and new and revised KAR/KRSs. The Administrative Reference (AR) creates uniformity in operations of Kentucky’s LHDs by presenting a standard chart of accounts, a cash accounting system, and budgeting processes that are mandated by state regulations.
 - B. LCDHD has adopted the following mission and vision statements to serve as a platform for policies, operational plans, and resource allocations that further the interest of its organization’s members:
 - 1. Mission Statement:
The Lake Cumberland District Health Department will prevent illness and injury, promote good health practices and assure a safe environment.
 - 2. Vision Statement:
The Lake Cumberland District Health Department will be a leader in preventive health care, health education, and environmental monitoring in collaboration with the public and private sectors. We will show compassion and respect as we strive to improve the health of our communities.
 - C. LCDHD meets all applicable federal regulations governing programs it operates.
 - D. The Internal Control Procedures is meant to:
 - 1. Safeguard the assets of the Health Department;
 - 2. Promote operation efficiency by serving as a guidebook;
 - 3. Check accuracy and reliability of systems data; and
 - 4. Ensure adherence to prescribed managerial policies.
 - E. LCDHD’s Internal Control Procedures will allow for proper receipt of revenues and proper payment of all necessary, approved expenditures. It will also help prevent and detect errors, fraud, or unnecessary losses.
 - F. The LCDHD’s Internal Control Procedures are a guide to instruct employees in proper internal procedures. The LCDHD Internal Control Procedures are a subset of the general policies and procedures. The annual review/revisions will be presented to the Lake Cumberland District Board of Health for approval.

- G. All LCDHD recordings in the books of account and all financial reporting are performed in accordance with the AR Manual developed by the Department for Public Health (DPH), cash accounting procedures, the Office of Management and Budget (OMB) Circular A-87 and Generally Accepted Accounting Principles (GAAP).
 - H. When Generally Accepted Accounting Principles conflict with the policies contained within the DPH AR Manual, the policies in the DPH manual are followed.
 - I. LCDHD staff referred to in this document as “designated” staff shall be specifically identified in a Financial Department Control Procedure Manual. The Financial Department Control Policy shall be reviewed annually by the Director of Administrative Services or his/her designee to assure it remains current and accurate.
- II. Boards of Health
- A. Responsibilities - As referenced in the AR, governing boards of health’s primary function is to establish policies that govern the operations of the local health departments. Recognizing that it is not the responsibility or the expectation of board members to manage the daily operations of the organization, this understanding of roles and responsibilities allows for a successful structure. Their policies and procedures must be in compliance with KRS 212.230.
 - B. The Administrative Regulation 902 KAR 8:150 provides requirements for the local health department board of health.
 - C. The above referenced 902 KAR 8:150 includes guidance for:
 - Establishing local boards of health (governing boards), policies and procedures;
 - Functions of the boards;
 - Composition of the board;
 - Meetings of the board;
 - Minutes of board meetings;
 - Conflicts of interests for members of the Board;
 - Training requirements for board members;
 - Establishment of board regulations; and
 - Employing legal counsel.

- D. Board Orientation - LCDHD will provide access to current orientation materials for new and returning board members to ensure an understanding of the board's structure, operations, and their legal and fiduciary responsibilities. LCDHD will send annual reminders of the availability of the orientation materials to all local and district board members.
http://www.lcdhd.org/boardresources/board_orientation_materials
 - E. Sources of Information - To ensure the board has access to multiple sources of information, all the LCDHD Executive Staff are available to address questions and concerns. LCDHD will maintain a current listing of all LCDHD Executive Staff on the LCDHD website. http://www.lcdhd.org/about/contact_information/
 - F. Code of Ethics - The board will adopt a code of ethics that includes a financial disclosure policy, standards of conduct for its board members, officers, and employees related to business conduct, integrity, and ethics. The policy should include the requirement to sign a form stating that the individuals have received and understand the code of ethics. The code should include statement regarding moral and ethical standards, confidentiality, conflicts of interest, nepotism, gifts, honoraria, and assistance with applicable audits and investigations. Violations of the code of ethics should be reported to the board or designated committee of the board.
 - G. Closed Sessions - Any sessions closed to the public should be entered into in accordance with KRS 61.810. Any conclusions or decisions reached during a session closed to the public must be documented in the board meeting minutes as stated in KRS 61.815, clarified in OAG 81-387.
 - H. Whistle Blower - In order to assure an independent process to receive, analyze, investigate, and resolve concerns related to the organization including anonymous concerns, LCDHD will publish and keep current contact information for the district board chair on the LCDHD Website. In addition, LCDHD will make employees aware of KRS 61.102 notifying employees, as defined in KRS 61.101, of their rights to protection against retaliation for reporting violations to certain authorities. The District Board will approve and LCDHD will follow the Whistle Blower policy published on the LCDHD wiki. The policy will include reporting procedures and management's responsibility to address issues reported.
- III. Organization Chart – Chain of Command
- A. An Organizational Chart of all LCDHD staff shall be maintained by the Human Resources Department and updated as appropriate. Copies will be saved on the LCDHD WIKI.
- IV. Policies and Procedures

- A. All LCDHD policies and procedures will be reviewed by and approved by the District Board of Health. Once approved, policies will be loaded on a website for reference by employees and a link distributed to all staff.
(https://secure.lcdhd.org/wiki/index.php/Main_Page)

- V. Building Security - Closing Office, End of Day
 - A. At close of business, the last employee to leave the building is responsible for ensuring all exit doors are locked. The maintenance/janitorial staff are responsible for checking each exit door to ensure locks are engaged. Maintenance/janitorial staff are responsible for setting the security system alarms in the locations where these systems are installed.
 - B. Should maintenance/janitorial staff not be scheduled to work past normal business hours on any given business day, the office manager in each location shall be responsible for assuring the doors are locked and the alarm is set.
 - C. In the District Office, if the maintenance/janitorial staff are not scheduled to work, the last employee to leave the building is responsible for checking/locking all exit doors and setting the alarm.

- VI. Chart of Accounts
 - A. When recorded in the LCDHD books of account all LCDHD Assets, Liabilities, Fund Balances, Revenues and Expenditures will be assigned appropriate account codes listed below as defined in the DPH AR for Local Health Departments Financial Management Section. (<http://chfs.ky.gov/dph/Administrative+Reference.htm>)
 - COST CENTER CODES
 - EXPENDITURE CODES
 - RECEIPTS CODES
 - BALANCE SHEET/GENERAL LEDGER CODES
 - FUNCTION CODES

VII. Board Approval of Operating Budget – Board Oversight

- A. Annually, LCDHD financial staff will prepare a formal taxing district budget and a formal district operating budget. The taxing district budget will be presented to each local taxing district board for review and approval. The district operating budget will be presented by LCDHD Executive Staff to the LCDHD Executive Board Committee for evaluation and review and the Executive Board will make recommendations to District Board for approval.
- B. If LCDHD anticipates that more unrestricted funds will be used at closeout than originally budgeted, the Board of Health must approve the use of additional funds. (Per 902 KAR 8:170 Section 2 (6) Actual use of a local health department's undesignated fund balance in excess of the amount included in the approved budget shall be approved by the governing board of health and shall be used solely for the operation and maintenance of local health departments.)

VIII. Financial Reporting

- A. The financial condition of the LCDHD will be reviewed at every District Board meeting. Additionally, an independent auditor shall conduct and present an annual audit report to the District Board. The board meeting minutes will document the exact nature of the financial reviews conducted by the board. Any issues that result from these reviews and action taken to resolve the issues will also be documented. http://www.lcdhd.org/boardresources/archived_minutes
- B. A committee of the Board shall be granted authority by the District Board to conduct an internal audit as deemed necessary to investigate and examine any area designated by the District Board and is responsible for reporting findings directly to the board.
- C. The operating account check register which includes the payee, dollar amount, and the date of each expenditure, shall be made available electronically via the LCDHD website for the board to review and assist in identifying inappropriate, unusual, or excessive expenditures.
- D. The policies and procedures listed below for Financial Reporting outlined in the AR Manual will be followed by LCDHD.
 - Employee Time Reporting
 - Time Reporting
 - General Ledger
 - Indirect Cost Procedures
 - Accounting System Organization
 - Payroll Related Expenditures
 - Salaries
 - Leave Pay

- Fringe Benefits
 - Non-Payroll Related Expenditures
 - Indirect Cost Rates and Allocation Procedures
- E. Additionally, Custom Data Processing, Inc. provides data processing services for general ledger, fixed assets, payroll and accounts payable. All Custom Data reports shall be downloaded monthly from Custom Data's E-report website to the LCDHD fileserver by a designated Accounting Staff.
- F. The Director of Administrative Services reviews the above reports on an ongoing basis and briefs the Executive Director on the financial condition of the health department at periodic intervals or as requested.
- G. Financial records are maintained electronically. All AP and Purchasing staff electronically scan and/or save all financial documents as pdf documents and file them on the LCDHD file share server. Regular backups are performed to guarantee availability, redundancy, and reliability and reduce the risk of lost or stolen financial information.
- IX. Insurance and Fidelity Bonds
- A. To protect assets, LCDHD maintains the following insurance coverage
- General Liability Insurance
 - Errors & Omissions
 - Employment Practices Liability
 - Auto Liability
 - Auto Physical Damage
 - Property
 - Crime
 - Legal Defense Coverage
 - Employee Dishonesty – Fidelity Bond - All LCDHD personnel and Board Members who are not acting as a Treasurer or Tax Collector are covered by a blanket bond in the amount of \$3,000,000.

X. Cash Management, Bank Accounts, Deposits, and Security of Funds

A. Cash Management

1. All funds received by the LCDHD are deposited into an interest-bearing checking account held at the Monticello Banking Company, Somerset, Kentucky. When the balance in the operating account exceeds cash flow needs, the Director of Administrative Services, will determine an investment methodology to provide the greatest return on the money at the lowest risk in accordance with Kentucky Administrative Regulation protocol as referenced in the DPH AR Manual.
2. Monticello Banking Company has pledged securities to secure funds held in excess of \$250,000. At the close of each month, a designated Accounting Staff will reconcile the pledged securities against the total account balances of all fund types within the Monticello Banking Company to ensure the security of deposits.
3. A designated Accounting Staff will monitor the balance in the operating account and inform the Director of Administrative Services, if the balance in the account is not adequate to meet cash flow needs. This will be done prior to issuance of checks to insure payroll and accounts payable do not exceed operating account balances.

B. Operating Account

1. The operating account will contain all the funds of the health department except temporary fee accounts (local clinic and environmental fees), FEBCO Cafeteria Plan payroll deduction account, or investment accounts.
2. All checks must be signed by two authorized persons, who have signed signature cards for the LCDHD operating account.
3. No check is to be signed in advance of completion or without appropriate supporting documentation justifying the validity of the expense.
4. A designated Accounting Staff reconciles the operating account monthly. In the event there are discrepancies between the operating account and the books of the company, notification will immediately be given to the Director of Administrative Services for resolution.

C. Accounts Payable and Cash Disbursements

1. All disbursements are made using numbered checks. Most checks are computer generated. A designated Accounting Staff may prepare manual checks when time frame for payment does not allow submission for electronic processing. All checks issued are listed on computer generated check registers maintained by the office of the Director of Administrative Services. All checks must contain two signatures (one may be a signature stamp, if person uses their own stamp). Blank checks are never signed.
 2. An unused check stock is maintained in a locked closet. Only designated Accounting Staff have access to closet.
 3. All payments must have approved documentation which includes a copy of the purchase order (when required), an invoice, and a receiving report. All payments are coded into the general ledger system, properly accumulated, classified, and summarized. AP/Invoice Formats are prepared for all payments by a designated Accounting Staff, or the Director of Administrative Services, and approved by a designated Accounting Staff or Director of Administrative Services. The person preparing AP/Invoice Format may not approve payment. AP vouchers are then batched and processed in computerized system.
 4. AP registers are verified and filed electronically. Check date, number and amount are recorded on AP/Invoice Format after check is issued. AP/Invoice Format, invoice, and purchase order are then filed in the appropriate electronic vendor file by a designated Accounting Staff.
- D. Security of Deposits
1. Monticello Banking Company has pledged securities to secure funds held in excess of \$250,000. At the close of each month, the Accounting Staff will reconcile the pledged securities against the total account balances of all fund types within the Monticello Banking Company to ensure the securities pledged are sufficient to protect the deposits.
- E. Federal and State Receipts

1. These receipts shall be received and electronically deposited and those receipts will be reviewed for accuracy by a designated Accounting Staff. These are recorded in the bank book and distributed to the proper accounts. A machine tape or spreadsheet and manual count is also compared to the bank book and used as the control numbers for the electronic deposit. Checks are scanned and stamped on the back as an electronic deposit. An e-mail is received from the bank acknowledging the deposit. The money amount is compared to the bank book and machine tape/spreadsheet. The checks, e-mail and tape/spreadsheet are bundled together and held in the safe for a period of up to 180 days. They are then shredded.
2. Any receipts received as direct deposits are verified through the EFT reports provided electronically by the State. Deposit totals are compared to the bank statement at the end of each month.
3. The Director of Administrative Services is responsible for comparing receipts received to the monthly "Master Grants Listings" R6 report mailed from the Division of Resource Management for the purpose of determining that all payments authorized were received and coded to proper accounts.

F. Other Receipts

1. All funds received by Lake Cumberland District Health Department will be listed on a log by a designated Accounting Staff. Checks are given to a designated Accounting Staff for deposit. Said Accounting Staff will make a copy of the check and give to the appropriate Accounting Staff to be coded. The original check will be locked in a secure place until deposited.
2. Monthly, a designated Accounting Staff will reconcile checks listed on the log against bank deposits. Any discrepancies will be noted and given to the Director of Administrative Services, for resolution.

XI. Audit

1. Audits shall be in accordance with Section 2 of [902 KAR 8:165](#). An Audit of the Lake Cumberland District Health Department (LCDHD) will be conducted by an independent certified public accountant approved by the District Board within 120 days after the close of the state fiscal year.
2. LCDHD will solicit proposals for an external accounting firm to conduct the annual audit and the OMB Circular A-133 portion of the audit, if required. A separate contract will be executed for each year regardless if the price and scope of service is unchanged. The auditor selection process shall follow the guidance provided in the Request for Proposal (RFP) template located at L:\LHDBudgets\CONTRACTSXX\RFP Audit Process 5 11 09.
3. The audit will be conducted in accordance with the procedures outlined in the DPH AR Manual and will include a management letter, a statement on internal accounting control, financial statements, and reports as described in the DPH AR Manual and any reports required by OMB Circular A-133.
4. LCDHD will review the Internal Control Procedure Manual annually to ensure controls are functioning as designed or needed, making changes as necessary and submit to the District Board for review and approval. The review of internal controls will be included in the engagement of an auditing firm. Any concerns noted by the board should be disclosed to the auditor and included in the audit scope for review.
5. All LCDHD Public Health Taxing Districts, pursuant to KRS 65.065 and 65.070 as special districts defined by KRS 65.060 will...
 - a) ...prepare an annual financial statement and contract for an annual audit by an independent CPA approved by the local board if they receive or expend seven hundred fifty thousand dollars (\$750,000) or more in a fiscal year
 - b) ...prepare an annual financial statement if they receive or expend less than seven hundred fifty thousand dollars (\$750,000) in a fiscal year, except every fourth year when they will contract for an audit by an independent CPA approved by the local board

XII. Petty Cash

1. As of now, effective 5/1/24, each office location will no longer have Petty Cash. In the event, we bring back the allowance for Petty cash we will integrate the following steps.
2. Each office location will have a designated petty cash fund to be utilized for miscellaneous expenditures. This fund is not intended to bypass the standard purchase requisition and purchase order process but to allow a more expedient method for purchasing minor miscellaneous items needed immediately for the local office.
3. The local office manager will be responsible for maintaining the petty cash fund at each county. These staff are responsible for authorizing each expenditure. A lock box is provided for the petty cash and should remain secure at all times. These staff are be responsible for balancing the petty cash fund at the end of each month and sending the supportive documentation of receipts attached to a Petty Cash Reimbursement Form to the Director of Administrative Services for reimbursement and replenishment of the petty cash fund. This is required monthly but may be done as often as weekly if needed. At any point the total cash on hand plus the supportive receipts do not equal the total petty cash fund, the Director of Administrative Services should be contacted immediately.
4. The petty cash fund will be audited twice per year by a designated Accounting Staff. An audit report will be submitted to the Director of Administrative Services for compliance documentation.

XIII. Payroll and Timesheets

A. Payroll

1. Bi-weekly payroll records (time sheets) are completed by all employees. Employees code their time to the appropriate cost center and function, using the approved chart of accounts. Employees submit their timesheets electronically to their immediate supervisor for approval. Completed time sheets are submitted to a designated Accounting Staff in the central office. He/She reviews time sheet for any electronic alerts of incorrect information. He/She then enters the timesheets into an employee spreadsheet file for batching purposes and to adjust employee leave accruals.
2. Upon Merit System approval, The Personnel Director prepares changes in employee status and pay rates for submission to a designated Personnel Assistant, for data entry after approval by the Executive Director. A designated Personnel Assistant will process change request for employees and a designated Accounting Staff prepares changes in employee deductions and enters into system for electronic processing.
3. A designated Accounting Staff audits each timesheet for coding accuracy and entry into computerized system for electronic processing and generation of checks and direct deposits.
4. A designated Accounting Staff creates and sends an electronic direct deposit file to the bank for all employees since we no longer do paper payroll checks except under extreme circumstances. A designated Accounting Staff audits the payroll register for accuracy including the change in gross payroll dollars versus last pay period. If the change denotes more than a 5% increase in gross payroll, the reason will be investigated and documented on the payroll register. Once the audit is complete, a designated Accounting Staff will give authorization to a designated Accounting Staff for the distribution. Payroll registers are maintained in E-reports and electronic storage of E-reports on the Network Server.

XIV. Travel and Other Related Expenses

A. Travel

1. All travel reimbursements are made in accordance with policies and procedures contained in the DPH AR Manual.
2. Travel is only paid for necessary, business-related expenses. All travel must be by the most direct route and most economical means. Prior approval from the Executive Director must be obtained for all out of state travel.
3. Out of State travel for the Executive Director must be presented to and approved by the Board or the board may authorize the District Board chair to approve the expenditures.
4. Out-of-Lake Cumberland District travel must have prior approval by employee's supervisor. Staff requesting attendance at a conference must sign a Conference Agreement Form and agree to reimburse LCDHD for any membership/registration fees if the staff fails to attend.
5. An electronic travel reimbursement voucher must be completed and signed by employee and supervisor. These vouchers are submitted to a designated Accounting Staff along with the electronic time sheets on a bi-weekly basis and must contain supervisor's approval. A designated Accounting Staff audits all travel and makes any corrections necessary for processing. He/She notifies the responsible supervisor of any corrections for future approval. He/She then prepares the electronic travel vouchers for batching, data entry and direct deposit generation.
6. A designated Accounting Staff prints travel checks if any are not direct deposit and sends to authorized personnel for signing. The signed checks are then given to a designated Accounting Staff for distribution.
7. Check registers and accounts payable distribution reports are then filed electronically. Employees are notified of direct deposit of travel on every other Friday.

B. Membership/Registration Fees

1. All membership/registration fees requisitioned by staff must include reason for fee and must provide reasonable business benefit.

XV. Environmental Fee Revenue Procedures

A. Cash Receipts from Environmental

1. Cash receipts must be balanced daily with permits, site evaluations, or other documents reflecting collected receipts by environmentalist.
2. A bank account will be maintained in each county for environmental fee collections. Deposits shall be made by the environmentalist when cash (not checks) collected exceeds \$500 or once per week, whichever comes first. At the end of the Fiscal Year, any fees collected should be deposited on June 30. Night deposits may be necessary. Until deposited, all fees collected will be kept in a secure location.
3. Each time a bank deposit is made, a copy of the bank deposit ticket along with copies of cash receipts documentation for the time period in which fees were collected are submitted to the Environmental Secretary
4. The Environmental Secretary will record all receipts on a log and reconcile fees deposited with receipt documentation. He/She will also reconcile permit numbers to make sure they are consecutive and confirm that every number in the sequence is accounted for. Any missing permit numbers or documentation will be followed up with the environmentalist for submission/explanation. Any discrepancies are reported to the Environmental Director, who will investigate and report to the Executive Director.
5. Pulaski County cash receipts will be given daily to the Environmental Secretary for logging in and stamping "For Deposit Only". After logging in, the Environmental Secretary will reconcile fees with receipt documentation by batching and entering the required information into the Environmental Management Information System (EMIS). The bank deposit is prepared and made by the Environmental Secretary.
6. All county cash receipt sites will be audited semi-annually by a designated, Accounting Staff or the Environmental Director. Report of audit will be submitted to the Director of Administrative Services.
7. The Environmental Secretary will perform the following:
 - a) Balance deposit tickets with receipt documentation
 - b) Enter required data for deposits into Environmental Management Information System (EMIS)
 - c) Reconcile receipt documentation with daily computer cash report
 - d) Complete the following activities at the end of each month:

- (1) Reconcile Report 49, Monthly Cash Report, with ledger and deposit totals.
- (2) Reconcile Report 47, Aging Report. Any write-offs to this report must be approved by The Environmental Director.
- (3) Reconcile Report 50, with monthly receipts and bank statements. One copy of Report 50 is sent to Frankfort (DPH Environmental) along with a check from the District Environmental Account for amount shown. A check is also prepared to LCDHD from this same account for any interest earned and collection fee authorization from Report 50. This brings the end of the month's balance to zero; thus, a deposit for the next month must be made when balancing the current month to prevent a negative balance.
- (4) Have checks signed by two authorized staff
- (5) Prepare local account checks for amount deposited in each local account for the month. This check must be signed by two authorized staff. All must have signed signature cards for the local bank accounts.
- (6) No check is to be signed prior to completion or without supporting documentation justifying the validity of the disbursement.

XVI. Clinic Revenue Procedures – Controls over clinic receipts

A. Cash Receipts from Clinic

1. Clinic service fees will be collected at each clinic site. A receipt will be computer generated for each fee collected. The receipt will then be given to the patient.
2. For incidental cash receipts unrelated to clinic services which can't be electronically generated, a manual receipt will be generated in triplicate with one given to the client, one sent to the accounting department and one maintained in the receipt book.
3. Cash receipts (service fees) and cash receipts reports (including incidentals from the manual receipt book) shall be balanced daily by the supervising clerk or her designee.

4. A bank account will be maintained in each county for the purpose of depositing service fees and donations. A deposit shall be made by the support services coordinator or her designee when the fees collected exceed \$250 and on the last working day of each month. Night deposits may be necessary.
 5. Each time a bank deposit is made, a cash transmittal form shall be completed and submitted to a designated Accounting Staff with a copy of the bank deposit ticket and a copy of the cash receipts reports for the time period in which fees were collected. Cash receipts reports must be reconciled with fees deposited and explanation made of any discrepancies.
 6. A designated Accounting Staff will perform the following functions:
 - a) Balance cash receipts reports with deposit tickets and bank statements followed by completing a Monthly Summary of Service Fees Collected. The total of this form must balance with totals on cash transmittal forms and cash receipts reports.
 - b) Prepare a check for the amount deposited in each local account during the month. Checks must be signed by two authorized persons who have signed signature cards for the local bank accounts. No check is to be signed prior to completion or without supporting documentation justifying the validity of the disbursement.
 - c) Post amount of fees to Local Bank Transaction book for each cost center by county (total cash & total checks). Must balance with total on Monthly Summary of Service Fees Collected.
 - d) The checks along with the applicable general ledger coding detail will be forwarded to a designated Accounting Staff, for deposit into the LCDHD operating account.
 7. All service sites will be audited semi-annually by a designated Accounting Staff. He/She will prepare a report of audit and submit to the Director of Administrative Services.
- B. Patient's Accounts Receivable

1. The LCDHD maintains its accounting records on the cash basis of accounting. A designated Accounting Staff is responsible for preparing third party billings for private insurance, non-traditional Medicare claims and Medicaid claims when it is the secondary payor. If self-pay occurs as the secondary payer after insurance or non-traditional Medicare, He/She is responsible for determining the amount of responsibility and setting up these accounts on the patient accounts receivable file and making any adjustments associated with these accounts. When a third party denies payment on a patient's accounts receivable balance, if the date of service is equal to or less than six months from date of service, the balance will be billed to the patient as a private pay. A balance more than six months from the date of service will not be billed to the patient, but will adjusted off. As with other patient balances, charges will be on a sliding fee, nominal charge, or fixed full charge per program protocol.
2. A designated Accounting Staff is responsible for review and action on any third party denied claims. He/She also reviews the monthly Applied/Pending report for Medicaid status and enters into PEF system accordingly using the NERI command.
3. A designated Accounting Staff prepares Contract/PC8 accounts receivable claims for mailing and manually post payments/adjustments when received.
4. A designated Accounting Staff reviews and performs actions needed on all other Medicare accounts, including co-insurance billing to supplemental insurance, Medicaid or self-pay billing. He/She also makes adjustments to the patient self-pay accounts receivable file when personnel in the county health centers provide information regarding an error in PEF entry.
5. Fees charged but not collected will be removed monthly from self-pay accounts receivable in the following manner as stated in the Kentucky AR: If the date of service is over six months and the account balance over six months old is \$10.00 or less, then the patient account will automatically be written off as a bad debt (via computerized program). If the date of service is over six months and the account balance over six months old is over \$10.00, then the bill is to be written off by a designated Accounting Staff within 30 days after it is deemed uncollectible, unless the client is making payments.
6. Fees charged but not collected will be removed monthly from Medicaid accounts receivable if the date of service is over 18 months old regardless of balance. The patient account will automatically be written off as bad debt (via computerized program).

7. A designated Accounting Staff reconciles the total of all write-offs, electronic posting for Medicare & Medicaid, manual posting and adjustments of all payers with the monthly computer-generated reports.

XVII. Timed Deposits

- A. When funds available are more than necessary for monthly cash flow, are not restricted by debt retirement requirements, or restricted by their source such as endowments or restricted use grants, the Director of Administrative Services will explore and determine the most effective CDs, savings and investment instruments, invest funds appropriately and document the accrued interest.

XVIII. WIC Voucher Distribution – Controls over WIC vouchers

- A. WIC Food Instrument and eWIC cards will be received, stored and distributed in a manner designed to assure security and accountability, consistent with policies and procedures defined in the DPH WIC and Nutrition Manual, Food Delivery Section. (<http://chfs.ky.gov/dph/WIC+and+Nutrition+Manual.htm>)

XIX. Purchasing

- A. Purchase Orders - A pre-numbered purchase order is used to authorize the purchase of supplies and equipment. All purchase orders must be approved by the Director of Administrative Services, or the Executive Director. Purchase Orders will be generated by a designated Accounting Staff upon receipt of an approved requisition. A copy of the purchase order may be used as a receiving report for items received by marking on the copy of the purchase order actual quantities of items received and noting all items ordered but not received. The packing slip may be used to verify receipt of items. Person verifying receipt will initial and date packing slip. Verification of receipt of items shall be performed by someone other than the Purchasing Specialist. The copy of the purchase order, packing slip, and the seller's invoice will be the basis for the preparation of an AP/Invoice Format by a designated Accounting Staff for check issuance. A designated Accounting Staff is responsible for the processing of all purchase orders. A designated Accounting Staff will assist in the electronic receipt processing of all orders.
- B. Receipt of Purchases - A designated Accounting Staff will verify and check in supplies. A designated Accounting Staff will have all direct purchases made from local retailers checked by a separate designated Accounting Staff when returning to the office. A separate designated Accounting Staff will serve as backup. The employee responsible will check items purchased against purchase order and sign and date receipt section of purchase order.

XX. Inventory of Equipment

- A. Purchases of property and equipment will be made in accordance with Kentucky Administrative Regulations as defined in the DPH AR Manual. All purchases of property and equipment with a useful life of more than one year and a value of at least \$50 shall be input into the Fixed Assets Inventory system via the Purchase Order Receipts process or manual entry at the point of receipts verification and posting by a designated Accounting Staff.
- B. Any transfer or disposal of property or equipment shall be requested on an Equipment Transfer/Disposal Form (Adm-3) and approved by the Director of Administrative Services. The activity, upon approval, shall be recorded in the Fixed Assets Inventory system by the designated Accounting Staff.
- C. A physical count shall be done at least one time a year and compared to the Fixed Assets Inventory report by the designated Accounting Staff and verified by the Director of Administrative Services. Any variance of property or equipment shall be noted and reported to the Director of Administrative Services who will decide what form of adjustment or action should be taken.
- D. In order to assure continuity of operations for the LCDHD, consideration will be given to including replacement cost expense for fixed assets which have exceeded their useful life and are considered a necessary part of the organization's operation or assure the existing reserve is adequate to assure the emergency replacement of the necessary equipment.
- E. Technology equipment will be managed on a 5-year replacement policy in order to assure the ongoing efficiency of operations.

XXI. Gifts

- A. Expenses classified as gifts or entertainment (e.g. employee achievement recognition, etc.) shall be documented to include the name and title of the person(s) involved and a description of why the expense was needed and how it relates to business operations.
https://secure.lcdhd.org/wiki/index.php/Employee_Award

XXII. Employee Reimbursements

- A. Any expenses that are due to be reimbursed by an LCDHD employee will be billed and tracked by a designated Accounting Staff. A file shall be maintained with billed invoices, and shall be reviewed on a monthly basis.
- B. Employee reimbursement accounts shall not remain open past the end of the fiscal year. Two months before the end of every fiscal year, any outstanding employee reimbursements will be submitted to the Executive Director for approval to withhold payment from the employee's paycheck.
- C. Business expense reimbursements requested by the Executive Director shall be reviewed by the board or a designated board representative to ensure supporting documentation is provided.
- D. Documentation for all employee reimbursements shall be retained to ensure that duplicate payments are not made to the employee.

XXIII. Credit Cards

- A. Purchases with Credit Cards shall be limited to situations when other purchase and payment methods alternatives are not feasible. Any credit cards in LCDHD's possession will be maintained by the Purchasing Department, by County Office Managers, and/or the Executive Director.
- B. Any LCDHD credit card issued solely for use by the Executive Director shall have no more than a \$1,500 limit.
- C. All purchases made using any credit card, including those made by the Executive Director, must have appropriate supporting documentation, which shall include an itemized invoice or receipt that specifies items purchased, with clearly defined reasons for purchase that support the business goals of the agency. Purchases with credit cards shall follow the same review process as non-credit card purchases.
- D. Credit card purchases should primarily be the responsibility of the Purchasing Department, the County Office Managers, or the Executive Director. However, in situations where the Purchasing Department, the County Office Managers, or the Executive Director cannot feasibly be responsible for the credit card purchase, staff may request permission to obtain and use the credit card.
- E. A staff requesting to obtain and use the credit card must provide a written requisition of items to be purchased which must be approved by the specific department manager and/or the immediate supervisor of the employee requesting to use the card and also must provide an approved purchase order, prior to requesting to borrow the credit card. Any staff temporarily borrowing an LCDHD credit card must sign the card out and back in the same business day. When the temporarily borrowed credit card is returned, it must be returned with an itemized invoice or receipt of the items purchased and a copy of the approved requisition and invoice/receipt must be supplied to the LCDHD Purchasing Department.
- F. Credit Cards will be kept in a secure location, and promptly reported to the Director of Administrative Services if lost or stolen.
- G. Purchases not approved will be the responsibility of the employee, and payment will be expected within 30 days.

XXIV. Supply Inventories

- A. All supplies shall be maintained in a secure location with limited access. Regular inventories shall be conducted to assure stock is rotated and used appropriately and that shrinkage does not occur. Any unexplained shrinkage shall be immediately documented and provided to the Director of Administrative Services.

XXV. Human Resources

- A. The local health department personnel program is governed by administrative regulations referenced in the Administrative Reference Personnel Section. Employees are provided access to these regulations and to an Employee Handbook upon employment. All LCDHD HR policies and procedures comply and follow with those regulations.
- B. Executive Staff who serve at the discretion of the board will also follow policies and procedures defined for Merit Employees with the understanding the Chairman of the District Board assumes any and all supervisory responsibility of Executive Management.

XXVI. Contracts and Contractual Services

- A. In Accordance with ([KRS 212.245](#)), LCDHD will contract for services not otherwise available. All funds of the local health department must be used for the operation of the health department. Further guidance is provided in 902 KAR 8:170. (<http://www.lrc.state.ky.us/kar/902/008/170.htm>) Contracts with outside providers will be prepared in accordance with the AR.
- B. LCDHD may contract with outside agencies or individuals for:
 - Personal Services/Employment Services Contracts (Form CH-51)
 - Personal Services/Independent Contracts (Form CH-53M)
 - Cafeteria Flexible Benefit Plans (Form CH-50)
 - Contract Amendment (Form CH-51(a), CH-52(a), or CH-53M(a))
 - LHD Contract to Provide Services – (Form CH-52)
 - LHD Audit Contract (Form CH-54)
 - Public Health Taxing District to Purchase Audit Services (Form CH-58)
 - School Site Services
 - Local Health Department Lease Agreement

- C. Requests for contracts will be relayed to the Director of Administrative Services. Upon approval by the Director of Administrative Services, Contracts with outside providers will be prepared in accordance with the AR. A designated Accounting Staff will prepare copies of contracts, collect signatures of the Executive Director and the Contract Provider, will provide copies to the Department of Public Health as specified in the AR, and will maintain both an electronic copy on the LCDHD server.
- D. Contract totals will be monitored throughout the fiscal year and if expenditures near contract totals, the designated Accounting Staff will notify the Director of Administrative Services and prepare Amendment if appropriate.

XXVII. Business Promotions

- A. Should the board approve any business promotions, specific marketing goals shall be developed to monitor the success of the promotions.
- B. Marketing expenditures incurred will be coded to that goal so that board members will know the expenses involved in a specific marketing promotion.
- C. Documentation will be maintained detailing the recipients of promotional prizes including tickets, trips, or merchandise.

XXVIII. Business Equipment

A. Cellular Phones

1. Cellular Phones are provided on a limited number of employees, to ensure safety of the employees while traveling on company business, to provide time efficiency in conducting company duties, to be readily available for public health rapid response and for an alternate source of communication during utility outages.
2. The policy and procedure and/or any revisions will be approved by the LCDHD District Board and stored on the LCDHD WIKI for reference. ([https://secure.lcdhd.org/wiki/index.php/Cell Phone](https://secure.lcdhd.org/wiki/index.php/Cell_Phone))

B. All Other Business Equipment

1. All other business equipment (e.g., copiers, faxes, computers, printers) are to be reserved for business related purposes. Personal use of business-related equipment may be approved provided the employee is not using the equipment on company time, the use of these machines does not negatively impact the provision of services, is in compliance of State and Federal laws, and is not used in such a way as to be deemed discriminatory as defined by Title VII of the Civil Rights Act.
2. Employees wishing to use business equipment for personal use must submit a request, in writing to their supervisor. Supervisors receiving such a request should evaluate the request to be sure the use is within the above criteria.
3. Equipment being used inappropriately or that is missing should be reported to a supervisor. The supervisor shall relay the information to the Executive Director who shall report to the board.

XXIX. Fleet Automobiles

- A. Prior to any purchase of a fleet automobile, a cost benefit analysis shall be conducted to ascertain the cost savings, if any, of purchasing a vehicle rather than reimbursing an employee for travel expense. The purchase of a vehicle shall be subject to approval by the Executive director.
- B. Any vehicle purchase must first be included in a board approved budget or budget amendment. When possible, all vehicle purchases will be included in the annual budget. However, in an emergency situation (e.g., a vehicle which is necessary, but malfunctions and is no longer usable, and the cost to repair exceeds the value), the Director shall review a cost benefit analysis, and recommend the purchase or lease of a vehicle, and the board may approve a budget amendment that allows the purchase or lease of a vehicle.
- C. Vehicles purchased by LCDHD will only be used by staff who are conducting LCDHD business and not for personal use.
- D. The maintenance supervisor shall be responsible for regularly servicing and inspecting any LCDHD vehicles(s).
- E. Any fleet vehicle will be covered by, at a minimum comprehensive and collision coverage if the vehicle is financed, and by at least collision coverage if no lender has a lien against the vehicle.
- F. If the maintenance supervisor deems the vehicle to be at the end of its useful life, He/She shall make that recommendation to the Financial Administration Office. A cost benefit analysis shall be conducted by the Financial Administration staff to determine the most financially advantageous method of disposal, whether to trade in the vehicle or sell the vehicle. The Director of Administrative Services shall recommend the most financially advantageous method of disposal to the Executive Director, and the Executive Director shall make the final disposal decision. Documentation of the process shall be maintained in the files of the Financial Administration Office.

XXX. The Health Insurance Portability and Accountability Act (HIPAA)

- A. Any receipt and/or source documentation that may contain protected health information shall be maintained in a secure manner, in accordance with HIPAA regulations. In accordance with the AR, Health Insurance Portability and Accountability Act (HIPAA) Business Associate Agreements (BAA) are included with contracts for providers of services outside the agency.

XXXI. Limited English Proficiency (LEP)

- A. In compliance with “Title VI of the Civil Rights Act of 1964”, “Title IX of the Education Amendments of 1972,” “Section 504 of the Rehabilitation act of 1973,” and the “Age Discrimination Act of 1975,” all services of local health departments shall be conducted in a manner that no person will be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination on the grounds of race, color, disability, national origin, sex, age or religion. The U.S. Department of Health and Human Services, Office for Civil Rights can be found at: <http://www.hhs.gov/ocr/office/index.html>

- B. As stated in the AR, Local Health Operations Section, “The Department for Public Health (DPH) and its contracted local health departments must make interpretive services available to all eligible persons benefiting from programs provided through these Agencies and funded by Federal monies. Failure to provide quality interpretive services may prevent eligible persons from receiving benefits to which they are entitled. Quality interpretive services may be assured when standards for performance are established and those performing these services are held accountable to meet these standards.”

- C. Therefore, LCDHD shall follow policies and procedures to provide interpretative services to clients with Limited English Proficiency as defined in the AR and compliant with the title VI of the Civil Rights Act.

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. Employees who do not meet a professional standard may be sent home to change, and employees will not be paid for that time. Reasonable accommodations will be made where required. Continued violations may result in discipline.

Purpose:

All employees of the Lake Cumberland District Health Department (LCDHD) represent the agency in their work activities. Studies have proven that a direct link exists between the dress and appearance of employees and the perception by the community of that person's professionalism and of the entire organization.

Business professional attire

Basic elements for appropriate business attire include clothing that is color coordinated and in neat and clean condition.

Appropriate workplace dress does *not* include clothing that is too tight or revealing; clothing with rips, tears or frays; or any extreme style or fashion in dress, footwear, accessories or fragrances.

Although it is impossible to establish an absolute dress and appearance code, Lake Cumberland District Health Department will apply a reasonable and professional workplace standard to individuals on a case-by-case basis. The Executive Director may make exceptions for special occasions or in the case of inclement weather, at which time employees will be notified in advance. An employee who is unsure of what is appropriate should check with his or her manager or supervisor.

General Dress Code:

1. ID Badges must be worn during work hours including when interacting with clients and/or the public or when representing LCDHD at various off-site venues.
2. Professional employees (i.e. nurses, lab technicians, etcetera) should wear scrubs while in the clinics. When wearing scrubs, a lab coat may be substituted for the scrub top and an appropriate garment worn under the lab coat. Business casual may be worn outside of the clinic.
3. All other employees who staff the clinics must either wear scrubs as a group or business casual as a group.
 - a. The local clerk manager will decide if their 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).
8. Generally, blue jeans are not permitted. However, 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. Blue jeans should be in good condition, without holes, rips, or tears.
9. During routine work hours or while "on the clock" at formal off-site meetings or trainings, employees shall adhere to these same dress code requirements unless alternative attire is approved by the Executive Director.

Business casual dress is defined as follows:

- Tops: All shirts with collars, business casual crewneck or V-neck shirts, golf and polo shirts, blazers, sport coats, sweaters, and blouses are all appropriate pieces of clothing for a business casual wardrobe. Examples of inappropriate shirts include shirts with inappropriate slogans, advertisements, foul language, violent images, or large graphics, tank tops, halter tops, muscle shirts, camouflage and crop tops.
- Bottoms: Casual slacks, dress trousers, khakis, casual skirts or dresses (below top of knee). Examples of inappropriate pants include torn/ripped jeans, denim garments of any color, camouflage; pants worn below the waist or hip line; sweat pants, wind suits, track suits, and yoga pants.
- Footwear: Casual slip-on or tie shoes. 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. Examples of inappropriate footwear include flip-flops, Croc type shoes, and construction or hunting boots.

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. Maintenance and Environmental staff may wear knee length, non-athletic shorts from Memorial Day until Labor Day whenever their duties involve manual labor or **EXTENDED** periods of outdoor exposure. The shorts should be a neutral color (khaki, black, gray, etc.) and be clean and free of holes and rips. Staff should take into consideration any hazards or dangers they may face in the field during the day and factor that in to their decisions on how to dress. If staff will be spending the day primarily in the office, and not in the heat, shorts should NOT be worn.
4. 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.
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. 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

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

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

Revised/adopted by Executive Director: 9/27/23

Ratified by BOH: 12/5/2023

Professional Development and Education Assistance Policy

Proposed to replace the Preceptorship, Continuing Education, Professional Membership, and Tuition Assistance Policies

Policy Statement:

The Lake Cumberland District Health Department (LCDHD) is committed to fostering the professional growth and educational advancement of its employees. This policy outlines the support available for preceptorships, continuing education classes, professional memberships, and tuition assistance. By investing in our employees' development, we aim to enhance the overall competence and effectiveness of our workforce in alignment with the goals of our agency. For more information on available programs and how to participate, please contact the Human Resources Office.

Preceptorships: Employees required to complete a preceptorship as part of their course of study may be compensated for hours worked with an approved preceptor, provided tuition assistance was granted for the course of study in accordance with 902 KAR 8:160 Section 4 and the necessary approvals from the Appointing Authority and the employee's immediate supervisor are obtained. Compensation is not provided for hours spent attending class or studying.

Continuing Education: LCDHD supports attendance at continuing education classes, workshops, seminars, conferences, and other training sessions. Typically, one out-of-district event is approved annually, and time is coded based on the formal agenda plus necessary travel. Employees must obtain permission from their supervisor and the Executive Director. Compensatory time or overtime is usually not approved, so work schedules should be adjusted to accommodate these activities.

Professional Memberships: The Executive Director may approve the payment for an employee's membership to a professional organization if it provides LCDHD with discounted resources or has a direct relationship to the employee's job, ultimately saving the organization money.

Tuition Assistance: LCDHD offers tuition assistance for regular full-time or designated part-time 100-hour employees with at least five years of service. This support covers up to three credit hours per semester for courses at a college or university, correspondence school, vocational school, or other training institution, if the coursework has a clear and direct relationship to the work of the health department and is pertinent to the employee's present position or to one that they may reasonably aspire. Approval is not automatic. Each application will be considered on its own merit by the employee's supervisor with final approval or disapproval by the Appointing Authority. The tuition rate is based on the Kentucky Community and Technical College System rates. Employees must maintain satisfactory course completion and agree to continue employment with LCDHD for a specified period after receiving assistance.

Tuition Assistance Reimbursement Agreement

You recently requested approval for advance payment of expenses for an educational course. In accordance with our educational assistance policy, you must complete the following educational expense agreement and submit it to your immediate supervisor. You will be informed of a decision on your request by human resources (HR) within two weeks.

If you have any questions regarding the tuition assistance policy or this agreement, please contact HR.

As part of Lake Cumberland District Health Department's educational assistance program, LCDHD agrees to reimburse tuition expenses for up to three credit hours per semester based on the Kentucky Community and Technical College System rates.

Course: _____

College/University: _____

City, State: _____

Dates of Attendance: _____ to _____

Total Expense Amount: \$ _____

An employee approved to receive tuition assistance shall repay to the agency the tuition paid on their behalf, if they fail to adhere to certain stipulations.

In consideration of payment of these expenses, you agree to the following:

___ Provide the agency evidence of satisfactory completion of the course within 30 working days after scheduled completion.

___ Maintain a grade of at least a "C" in the course.

___ Must complete the course.

___ Maintain paid full-time or 100-hour work status for the agency while taking the course.

___ Continue employment with the agency for a period of at least one month employment for each semester hour or equivalent of tuition paid by the agency, unless directed by the agency to undertake the course work.

This educational expense agreement creates no contract of employment between you and agency. You may terminate your employment with this company at any time with or without cause, and LCDHD may terminate your employment at any time with or without cause.

Employee name: _____

Employee signature: _____

Date: _____

Supervisor name: _____

Supervisor signature: _____

Date: _____

Human Resources Director name: _____

Human Resources Director signature: _____

Date: _____

Retiree Seminar, Recognition, and Reception Policy

Policy:

This policy establishes guidelines for honoring and supporting employees as they transition into retirement. The goal is to ensure retiring employees feel appreciated and supported as they conclude their service with LCDHD, while also providing staff with guidance on their participation in these events.

1. Retirement Planning Counseling or Seminar Attendance

1. Kentucky Public Pensions Authority (KPPA) offers retirement counseling for employees. LCDHD employees with 20 or more years of qualifying service time are permitted to attend a retirement counseling meeting with KPPA without being charged leave time. Employees may contact KPPA to schedule a virtual, phone, or in-office appointment. The department will pay up to 7.5 hours of time and mileage for travel to a meeting held in Frankfort or within the LCDHD geographic area and up to 3.5 hours for a virtual consultation. Meals and lodging expenses will not be reimbursed. Employees must notify their supervisor and the Human Resources office in advance of their intent to attend the seminar or counseling meeting. This benefit is available one-time only. Any exceptions to the above policy must be pre-approved by the Appointing Authority; otherwise, they will not be permitted.

2. Retirement Receptions

LCDHD employees who are preparing for, hosting, cleaning up, and/or attending retirement receptions for other LCDHD employees shall be allowed time for such events.

Procedures:

1. **Preparation and Cleanup:** Employees preparing a retirement reception for an upcoming retiree may code up to two hours of time for preparation, serving, and cleanup of the reception.
2. **Facility Operations:** With the exception of the host site (see item #5 below), all other locations will remain open during retirement receptions. Supervisors must pre-approve which employees may attend.
3. **Mileage and Carpooling:** Mileage for attending receptions will be reimbursed. Carpooling is expected whenever possible.
4. **Time Coding:** Employees attending retirement receptions may code their time for travel to and from the reception and the time spent in attendance.
5. **Host Location Closure:** Locations hosting a retirement reception may close at 2:00 p.m. to allow staff sufficient time to attend the event, particularly for staff who worked closely with the retiree.
6. **Reception Funding:** Up to \$750 is allocated for each retirement reception. These funds are designated for reception expenses, such as cake, decorations, food, plates, napkins, utensils, etc. One individual from the hosting location shall act as coordinator, prepare requisitions for all supplies, submit them to the Purchasing Department in a timely manner, and return packing slips and/or receipts for all purchased items to the Purchasing Department promptly

3. Retiree Recognition Lump-Sum Payment

Employees eligible to retire who choose to retire will receive a one-time lump sum payment with the approval of the Executive Director. This lump sum payment eligibility is determined based on years of outstanding service with LCDHD:

- **Less than 10 years of service:** Not eligible for a retirement bonus
- **10 years of service:** \$250 bonus
- **15 years of service:** \$500 bonus
- **20 years of service:** \$750 bonus
- **25 years of service:** \$1,000 bonus

The bonus will be awarded upon verification of years of service and final approval by the Executive Director.

Overnight and Local Travel Policy

Policy:

LCDHD will strive to ensure that local and overnight business travel is both efficient and economical. In conjunction with this policy, LCDHD will comply with KAR 2:006 and any other applicable regulations concerning travel expenses and reimbursement.

Procedures:

1. Employees traveling on LCDHD business and who expect reimbursement for travel expenses must have prior supervisory approval.
2. Employees may carpool to meetings/trainings.
3. When traveling, employees are expected to use the most direct routes. Any additional expenses incurred by using alternative routes will be the responsibility of the employee.

Out-of-state and Overnight Travel Guidelines

1. LCDHD will only reimburse employees for most economical form of travel, regardless of the amount submitted for reimbursement.
2. Supervisors may approve an overnight stay, including related expenses, for the night before a meeting or training if it is in a different time zone, outside the district, or more than 40 miles from the employee's headquarters or residence, whichever is closer. The agency will cover the cost of a single-occupancy room at the state-approved rate, or a double-occupancy room for employees who choose to share a room.
3. Employees are reimbursed a per diem amount for meals that were not provided or included in conference registrations and that occurred while on official overnight business travel.

Date Adopted: 2/20/06

Date Revised: 3/3/09

Date Reviewed: 3/2/10

Date Reviewed: 3/2/11

Date Reviewed: 3/8/12

Date Reviewed: 3/5/2013

Date Revised: 12/5/2013 (only added reference to KAR)

Date Reviewed: 3/25/2014

Date Reviewed by BOH: 9/3/2019