

176 MADISON COUNTY HEALTH DEPT  
 DISTRICT SUMMARY (VERSION B)  
 STATEMENT OF REVENUE AND EXPENSE  
 PERIOD ENDING 06-30-14

	----- C U R R E N T M O N T H -----				----- Y E A R T O D A T E -----					
	ACTUAL	%	BUDGET	VARIANCE	ACTUAL	%	BUDGET	VARIANCE	BUDG %	
REVENUE										
STATE										
STATE RESTRICTED	42,491.74	4.0	27,050	15,442	306,412.14	2.8	324,006	17,594-	94.6	422000
STATE ENVIRONMENTAL			4,623	4,623-	55,454.00	.5	55,454		100.0	424000
RESTRICTED LHD KERS			3,344	3,344-	40,105.53	.4	40,106		100.0	426000
DEI			765	765-	9,158.40	.1	9,158		100.0	427000
PUBLIC HEALTH BLOCK GRANT			20,032	20,032-	240,152.18	2.2	240,153	1-	100.0	428000
TOTAL STATE	42,491.74	4.0	55,814	13,322-	651,282.25	5.9	668,877	17,595-	97.4	
FEDERAL										
TITLE V MCH BLOCK GRANT - FAMILY P	4,044.12	.4	5,282	1,238-	44,071.06	.4	63,329	19,258-	69.6	431000
TITLE X FAMILY PLANNING	12,209.17	1.2	8,042	4,167	100,052.50	.9	96,460	3,593	103.7	432000
PREVENTIVE SERVICES BLOCK GRANT			500	500-	5,012.77		6,000	987-	83.5	435000
FEDERAL GRANT - DEPARTMENT FOR HEA	19,604.34	1.9	54,389	34,785-	802,313.29	7.2	651,986	150,327	123.1	438000
FEDERAL GRANS - DIRECT	5,244.65	.5	4,837	408	61,088.00	.6	58,000	3,088	105.3	439000
TOTAL FEDERAL	41,102.28	3.9	73,050	31,948-	1,012,537.62	9.1	875,775	136,763	115.6	
LOCAL										
TAX APPROPRIATIONS			211,015	211,015-	2,530,000.00	22.8	2,529,870	130	100.0	451000
DONATIONS			49	49-	15,506.11	.1	500	15,006	101.2	456000
TOTAL LOCAL	.00	.0	211,064	211,064-	2,545,506.11	22.9	2,530,370	15,136	100.6	
SERVICE FEES										
SCHOOL BOARD CONTRACT	4,760.00	.5		4,760	4,760.00			4,760		457990
FEDERAL					9,080.82	.1		9,081		459000
TITLE XVIII	5,280.94-	.5-		5,281-						461000
TITLE XVIII			337	337-	5,134.42		4,000	1,134	128.4	462000
TITLE XVIII	122,809.41	11.7	172,424	49,615-	1,584,964.23	14.3	2,069,000	484,036-	76.6	462001
KEIS, HANDS, EPSDT	2,074.27	.2		2,074	38,675.68	.3		38,676		462002
PREVENTIVE MEDICAID	2,124.29-	.2-	14,087	16,211-	4,946.37		168,494	163,548-	2.9	463000
TITLE XIX - PASSPORT	307.88-			308-	647.73			648		463001
HOME HEALTH	96,228.45	9.2	149,429	53,201-	985,922.04	8.9	1,792,994	807,072-	55.0	463002
PRIOR YR COST SETTLEMENT	453,598.30	43.2		453,598	777,498.73	7.0		777,499		463003
HANDS	37,400.00	3.6	35,584	1,816	486,940.00	4.4	426,920	60,020	114.1	463006
COVENTRY - PREVENTIVE	11,274.93	1.1		11,275	76,517.83	.7		76,518		463007
COVENTRY - HOME HELATH	51,812.48	4.9	52,714	902-	644,637.63	5.8	632,480	12,158	101.9	463008
KY SPIRIT - PREVENTIVE					164,499.43	1.5		164,499		463009
KY SPIRIT - HOME HEALTH			10,021	10,021-	30,348.38	.3	120,087	89,739-	25.3	463010
WELL CARE - PREVENTIVE	3,815.64-	.4-		3,816-	85,717.40	.8		85,717		463011
WELL CARE - HOME HEALTH	96,473.12	9.2	39,280	57,193	965,643.66	8.7	471,217	494,427	204.9	463012
HUMANA - CARE SOURCE	135.86-			136-	2,115.53			2,116		463013
HUMANA CARE SOURCE	442.49			442	442.49			442		463014
SELF-PAY CO-INSURANCE	1,973.43	.2	1,875	98	15,378.76	.1	22,500	7,121-	68.4	465000
SELF PAY - OTHER	18,272.45	1.7	10,871	7,401	141,652.65	1.3	130,100	11,553	108.9	466000
INSURANCE	77,198.68	7.3	47,892	29,307	756,470.52	6.8	574,484	181,987	131.7	467000
OTHER	4,292.76	.4	8,158	3,865-	105,358.49	.9	97,808	7,550	107.7	469000
INTEREST RECEIVED	464.60		1,000	535-	8,675.41	.1	12,000	3,325-	72.3	480000

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	ACTUAL	%	BUDGET	VARIANCE	ACTUAL	%	BUDGET	VARIANCE		
INTEREST MCO	.22				.93				1	480001
TOTAL SERVICE FEES	967,410.98	92.0	543,672	423,739	6,896,029.13	62.1	6,522,084	373,945	105.7	
UNRESTRICTED CARRYOVER			1	1-			1	1-		490000
TOTAL REVENUE	1,051,005.00	100.0	883,601	167,404	11,105,355.11	100.0	10,597,107	508,248	104.8	
EXPENSES										
DIRECT										570900
SALARIES, LEAVE PAY AND FRINGES										
SALARIES & LEAVE PAY										
SALARIES - FULL TIME AND 100 HR	288,611.19	27.5	393,281	104,670-	3,807,833.85	34.3	4,716,578	908,744-	80.7	571000
DEPARTMENTAL LEAVE TIME	8,398.30	.8		8,398	89,839.46	.8		89,839		571160
ENVIRONMENTAL LEAVE TIME	3,935.69	.4		3,936	53,145.26	.5		53,145		571165
LEAVE TIME - CLINIC	21,989.67	2.1		21,990	202,636.28	1.8		202,636		571168
MEDICAL LEAVE TIME	4,725.51	.4		4,726	86,845.41	.8		86,845		571170
OTHER LEAVE	1,302.74	.1		1,303	20,268.91	.2		20,269		571175
HHC ON CALL COMP TIME	5,738.56	.5		5,739	61,417.83	.6		61,418		571178
HOME HEALTH LEAVE PAY	19,137.75	1.8		19,138	291,197.25	2.6		291,197		571179
CONTRACT & PART TIME SALARIES	15,243.84	1.5	12,814	2,430	194,023.57	1.7	153,295	40,729	126.6	572100
TOTAL SALARIES & LEAVE PAY	369,083.25	35.1	406,095	37,012-	4,807,207.82	43.3	4,869,873	62,665-	98.7	
FRINGE BENEFITS										573000
COMBINED			214,805	214,805-			2,574,569	2,574,569-		573180
FICA	25,453.26	2.4		25,453	331,344.74	3.0		331,345		573181
LIFE INSURANCE	136.68			137	1,647.46			1,647		573182
HOSPITALIZATION	59,430.08	5.7		59,430	726,387.04	6.5		726,387		573183
K E R S	141,461.42	13.5		141,461	1,129,758.83	10.2		1,129,759		573185
UNEMPLOYMENT INSURANCE					20,734.07	.2		20,734		573186
DENTAL	2,039.30	.2		2,039	24,851.44	.2		24,851		573187
WORKMANS COMP	168,803.91	16.1		168,804	137,538.96	1.2		137,539		573188
FLEXIBLE BENEFITS	3,531.90	.3		3,532	43,064.28	.4		43,064		573189
TOTAL FRINGE BENEFITS	400,856.55	38.1	214,805	186,052	2,415,326.82	21.7	2,574,569	159,242-	93.8	
TOTAL SALARIES, LEAVE, AND FRINGES	769,939.80	73.3	620,900	149,040	7,222,534.64	65.0	7,444,442	221,907-	97.0	
INDEPENDENT CONTRACTS										575000
PHYSICIANS-NOT BD CERTIFIED OB/GY	850.00	.1	750	100	1,090.00		9,000	7,910-	12.1	575201
BOARD CERTIFIED OB/GYN SERVICES	303.02		762	459-	5,975.69	.1	9,100	3,124-	65.7	575202
ANESTHESIOLOGIST SERVICES			250	250-	1,641.03		3,000	1,359-	54.7	575205
DENTIST SERVICES			424	424-			5,000	5,000-		575211
NURSE PRACTITIONER SERVICES			68	68-			750	750-		575215
OTHER NURSES SERVICES	17,199.89	1.6		17,200	49,295.13	.4		49,295		575217
SOCIAL WORKER SERVICES			30	30-			250	250-		575218
NUTRITIONIST SERVICES			424	424-	322.42		5,000	4,678-	6.4	575219
PHYSICAL THERAPIST SERVICES	34,920.00	3.3	28,462	6,458	352,560.00	3.2	341,500	11,060	103.2	575220
SPEECH THERAPIST SERVICES	54,780.00	5.2	58,337	3,557-	675,840.00	6.1	700,000	24,160-	96.5	575221

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	ACTUAL	%	BUDGET	VARIANCE	ACTUAL	%	BUDGET	VARIANCE		
OCCUPATIONAL THERAPIST SERVICES	49,560.00	4.7	40,337	9,223	573,300.00	5.2	484,000	89,300	118.5	575222
X-RAY SERVICES			212	212-	1,658.71		2,500	841-	66.3	575245
LABORATORY SERVICES			600	600-	705.68		7,200	6,494-	9.8	575250
OTHER PROVIDER OF MEDICAL SERVICE	3,862.41	.4	3,205	657	29,776.97	.3	38,240	8,463-	77.9	575260
PHYS DELIVERY SVCS-ALL GEN PRACT			30	30-	1,800.00		250	1,550	720.0	575303
MAMMOGRAM F/U	1,788.20	.2	1,299	489	17,284.23	.2	15,500	1,784	111.5	575304
PAP-SMEAR FOLLOW-UP	453.50		2,924	2,471-	17,355.57	.2	35,000	17,644-	49.6	575305
SCREENING MAMMOGRAM	260.90		2,030	1,769-	14,203.32	.1	24,250	10,047-	58.6	575308
ULTRASOUND SERVICES	208.20		799	591-	7,498.86	.1	9,500	2,001-	78.9	575309
OBSERVATION HOSPITAL SERVICES			200	200-	11,200.00	.1	2,400	8,800	466.7	575311
STERILIZATION SVCS-PROF & PROVIDE			299	299-	1,663.70		3,500	1,836-	47.5	575312
TOTAL INDEPENDENT CONTRACTS	164,186.12	15.6	141,442	22,744	1,763,171.31	15.9	1,695,940	67,231	104.0	
TRAVEL										577000
IN STATE	14,632.97	1.4	15,628	995-	171,002.02	1.5	185,699	14,697-	92.1	577326
OUT OF STATE	395.00		75	320	5,910.69	.1	900	5,011	656.7	577327
TOTAL TRAVEL	15,027.97	1.4	15,703	675-	176,912.71	1.6	186,599	9,686-	94.8	
SPACE OCCUPANCY										580000
RENT AND/OR LEASE AGREEMENTS	1,401.54	.1	1,425	23-	17,142.16	.2	17,100	42	100.2	580331
UTILITIES	5,562.51	.5	5,354	209	71,121.06	.6	64,248	6,873	110.7	580332
JANITORIAL SUPPLIES	1,170.27	.1	888	282	14,261.70	.1	10,590	3,672	134.7	580333
PROPERTY INSURANCE	9,197.10	.9	500	8,697	12,153.10	.1	6,000	6,153	202.6	580334
BUILDING MAINTENANCE AND REPAIR	7,238.06	.7	3,156	4,082	63,117.62	.6	37,795	25,323	167.0	580335
TOTAL SPACE OCCUPANCY	24,569.48	2.3	11,323	13,246	177,795.64	1.6	135,733	42,063	131.0	
OFFICE ADMINISTRATION										581000
PRINTING AND DUPLICATING	1,404.35	.1	958	446	28,301.17	.3	11,089	17,212	255.2	581340
TELEPHONE	7,675.36	.7	7,974	299-	98,164.46	.9	95,523	2,641	102.8	581341
POSTAGE	87.58		2,182	2,094-	14,714.36	.1	25,964	11,250-	56.7	581342
OFFICE SUPPLIES - STOCK ITEMS	4,333.03	.4	2,885	1,448	50,707.69	.5	34,598	16,110	146.6	581343
MEDICAL RECORD SUPPLIES	4,540.62	.4	814	3,727	9,632.59	.1	9,713	80-	99.2	581344
COMPUTER SERVICES	12,930.46	1.2	10,462	2,468	129,556.65	1.2	125,522	4,035	103.2	581345
OFFICE EQUIPMENT MAINTENANCE AND	1,050.00	.1	100	950	3,315.00		1,200	2,115	276.3	581346
EQUIPMENT RENTAL	2,692.42	.3	1,809	883	22,653.12	.2	21,697	956	104.4	581347
OFFICE EQUIPMENT/NONCAPITAL	25,071.84	2.4	2,285	22,787	147,265.60	1.3	27,321	119,945	539.0	581348
OFFICE SUPPLIES (NON-STOCK)	862.90	.1		863	875.82			876		581349
TOTAL OFFICE ADMINISTRATION	60,648.56	5.8	29,469	31,180	505,186.46	4.5	352,627	152,559	143.3	
ADMINISTRATIVE CHARGES										582000
HOME HEALTH PROVIDER TAX	5,647.02	.5	6,074	427-	68,090.40	.6	72,877	4,787-	93.4	582356
HOME HEALTH ADMINISTRATIVE CHARGE					2,098.00			2,098		582357
TOTAL ADMINISTRATIVE CHARGES	5,647.02	.5	6,074	427-	70,188.40	.6	72,877	2,689-	96.3	
MEDICAL SUPPLIES										583000
PRESCRIPTION DRUGS FROM PHARMACIE					116.48			116		583358
CONSUMABLE MED SUPPLIES - MULTI C	239.04			239	455.04			455		583359

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	ACTUAL	%	BUDGET	VARIANCE	ACTUAL	%	BUDGET	VARIANCE		
BIOLOGICALS AND DRUGS	1,272.48	.1	2,266	994-	32,136.40	.3	27,060	5,076	118.8	583361
CONTRACEPTIVES	3,580.93	.3	3,788	207-	42,795.67	.4	45,412	2,616-	94.2	583362
CONSUMABLE CLINIC SUPPLIES	565.80	.1	695	129-	11,049.93	.1	8,274	2,776	133.6	583363
ANCILLARY MEDICAL SUPPLIES FOR RE	22,950.18	2.2	21,069	1,881	300,472.85	2.7	252,773	47,700	118.9	583364
LABORATORY SUPPLIES AND TESTS	2,055.30	.2	3,404	1,349-	32,055.83	.3	40,661	8,605-	78.8	583366
MEDICAL EQUIPMENT MAINTENANCE AND	37.50		314	277-	3,776.74		3,669	108	102.9	583368
MEDICAL EQUIPMENT/NONCAPITAL	4,390.67	.4	162	4,229	5,724.64	.1	1,944	3,781	294.5	583369
TOTAL MEDICAL SUPPLIES	35,091.90	3.3	31,698	3,394	428,583.58	3.9	379,793	48,791	112.8	
AUTOMOTIVE										584000
GAS AND OIL			59	59-	413.65		664	250-	62.3	584371
AUTOMOBILE INSURANCE	1,011.78	.1	68	944	1,011.78		750	262	134.9	584372
AUTOMOBILE MAINTENANCE AND REPAIR			25	25-	29.87		300	270-	10.0	584373
TOTAL AUTOMOTIVE	1,011.78	.1	152	860	1,455.30	.0	1,714	259-	84.9	
OTHER										585000
DUES AND SUBSCRIPTIONS	5,443.00	.5	5,106	337	21,601.69	.2	61,085	39,483-	35.4	585381
REGISTRATION FEES	1,765.18	.2	1,093	672	20,813.76	.2	13,050	7,764	159.5	585382
TUITION ASSISTANCE			200	200-	4,115.00		2,400	1,715	171.5	585383
INSURANCE	68,770.35	6.5	5,424	63,346	67,483.35	.6	65,000	2,483	103.8	585384
EDUCATIONAL SUPPLIES	496.65		341	156	4,914.56		4,059	856	121.1	585385
LAUNDRY			23	23-	205.00		210	5-	97.6	585387
LEGAL AND PROFESSIONAL	670.41	.1	1,000	330-	10,994.86	.1	12,000	1,005-	91.6	585388
OTHER	2,385.54	.2	6,156	3,770-	88,118.81	.8	73,542	14,577	119.8	585389
ADVERTISING AND/OR RECRUITMENT	1,451.20	.1	2,487	1,036-	25,236.75	.2	29,811	4,574-	84.7	585390
AUDITS			499	499-	5,900.00	.1	5,900		100.0	585391
MINOR HOME MODIFICATIONS			375	375-	378.50		4,500	4,122-	8.4	585392
PROGRAM SUPPLIES	1,817.37	.2	1,656	161	30,073.36	.3	19,322	10,751	155.6	585393
TOTAL OTHER	82,799.70	7.9	24,360	58,440	279,835.64	2.5	290,879	11,043-	96.2	
CAPITAL EXPENDITURES										601000
FURN & EQUIPMENT EXCEPT DATA PROC	5,140.40	.5		5,140	5,140.40			5,140		601670
DATA PROCESSING EQUIPMENT	9,699.00	.9	3,049	6,650	15,699.00	.1	36,500	20,801-	43.0	601671
LAND AND BUILDINGS					26,929.49	.2		26,929		601672
TOTAL CAPITAL EXPENDITURES	14,839.40	1.4	3,049	11,790	47,768.89	.4	36,500	11,269	130.9	
TOTAL DIRECT	1,173,761.73	111.7	884,170	289,592	10,673,432.57	96.1	10,597,104	76,329	100.7	
TOTAL RESOURCE BASED ALLOCATIONS	.00	.0	55	55-	.00	.0	0	0		
TOTAL EXPENSES	1,173,761.73	111.7	884,225	289,537	10,673,432.57	96.1	10,597,104	76,329	100.7	
EXCESS EXPENSES OVER REVENUE	122,756.73-	11.7	624-	122,133-	431,922.54	3.9	3	431,920		

(FISCAL YEAR ENDS JUN)

ACCT	DESCRIPTION	CURR PERIOD	PREV PERIOD	VARIANCE	END PREV YR	YTD VARIANCE
ASSETS						
104000	LOCAL BANK ACCOUNT - RICH	1,681,129.93	1,792,746.99	111,617.06-	1,209,560.66	471,569.27
104001	LOCAL BANK ACCOUNT - BERE				100.00	100.00-
106000	PETTY CASH	400.00	400.00		400.00	
107000	MONEY MARKET				516,200.03	516,200.03-
111000	TIME/CERT. OF DEPOSIT	2,050,000.00	2,050,000.00		1,550,000.00	500,000.00
	TOTAL ASSETS	3,731,529.93	3,843,146.99	111,617.06-	3,276,260.69	455,269.24
LIABILITIES AND FUND BALANCES						
140701	KY SPIRIT DPH ADMIN	2,082.27	2,082.27			2,082.27
140801	WELL CARE DPH ADMIN	7,500.17	5,909.43-	13,409.60	2,728.37	4,771.80
140901	Humana DPH Admin	683.12		683.12		683.12
148007	STANTON CITY TAX	200.79	145.17	55.62	209.10	8.31-
148008	RICHMOND CITY TAX	14,885.26	10,622.66	4,262.60	16,337.89	1,452.63-
148012	BEREA CITY TAX	3,827.24	2,731.61	1,095.63	4,324.79	497.55-
148020	FRANKFORT CITY TAX	267.54	191.10	76.44	262.29	5.25
148040	MADISON COUNTY TAX	2,041.37	1,489.88	551.49	2,305.43	264.06-
148089	ESTILL COUNTY TAX	1,174.66	820.51	354.15	1,563.23	388.57-
148092	POWELL COUNTY TAX	419.28	304.18	115.10	469.54	50.26-
150000	RETIREMENT	17,865.35	27,319.43	9,454.08-		17,865.35
150500	RETIREMENT PURCHASE (TAX	600.29	600.29			600.29
151001	GARNISHMENT		10.00	10.00-		
171000	UNRESTRICTED FUND BALANCE	738,960.49	738,960.49		738,960.49	
172712	RESTR FUND BAL - ST 712	23,291.34	23,291.34		23,291.34	
172723	RESTR FUND BAL - ST 723	360.03	360.03		360.03	
172827	RESTR FUND BAL - ST 827	6,531.41	6,531.41		6,531.41	
174811	RESTR FUND BAL - FEES 811	2,585.21	2,585.21		2,585.21	
174831	RESTR FUND BAL - FEES 831	14,691.21	14,691.21		14,691.21	
174865	RESTR FUND BAL - FEES 865	2,410,934.81	2,410,934.81		2,410,934.81	
174868	RESTR FUND BAL - FEES 868	50,705.55	50,705.55		50,705.55	
	TOTAL LIABILITIES/FUND BALANCES	3,299,607.39	3,288,467.72	11,139.67	3,276,260.69	23,346.70
	RECEIPTS OVER EXPENDITURE	431,922.54	554,679.27	122,756.73-	.00	431,922.54