

**NORTHERN KENTUCKY INDEPENDENT  
DISTRICT HEALTH DEPARTMENT**

**JUNE 30, 2014**

*FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS'  
REPORT INCLUDING SUPPLEMENTARY AND REQUIRED  
REGULATORY INFORMATION*



**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
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## INDEPENDENT AUDITORS' REPORT

The Board of Directors  
Northern Kentucky Independent  
District Health Department  
Edgewood, Kentucky

### Report on the Financial Statements

We have audited the accompanying financial statements of the Northern Kentucky Independent District Health Department (the District), which comprise the statement of assets, liabilities, and fund balances resulting from cash transactions as of June 30, 2014, and the related statement of revenues and expenditures (with budget), and changes in unrestricted and restricted fund balances resulting from cash transactions for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions prescribed by the Commonwealth of Kentucky. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and standards as issued by the Cabinet for Health & Family Services, Department for Public Health, Division of Administrations & Financial Management, Administrative Reference for Local Health Departments. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### **Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America**

Accounting principles generally accepted in the United States of America require the District to prepare its financial statements on the modified accrual basis of accounting. Under this basis, certain revenues and related assets are recognized when earned and certain expenses are recognized when the obligation is incurred. In addition, capital outlays are reported as capital assets rather than expenditures, and then depreciated over their estimated useful lives.

As described in the Summary of Significant Accounting Policies note to the financial statements, the District prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the regulatory basis of accounting and budget laws of the State of Kentucky, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in the Summary of Significant Accounting Policies note to the financial statements and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### **Adverse Opinion on Accounting Principles Generally Accepted in the United States of America**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America” paragraphs, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Northern Kentucky Independent District Health Department, as of June 30, 2014, or the changes in financial position or, where applicable, cash flows thereof for the year then ended.

### **Unmodified Opinion on Modified Cash Basis of Accounting**

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, revenues, expenditures, and changes in fund balance of the Northern Kentucky Independent District Health Department as of June 30, 2014 and for the year then ended in conformity with the basis of accounting described in the Summary of Significant Accounting Policies note to the financial statements.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2014, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and the results of that testing, and not to provide an opinion on internal control over financial reporting and compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 1 through 4 and budgetary comparison information on page 6, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Northern Kentucky Independent District Health Department's basic financial statements. The accompanying supplementary schedules and supporting information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The supplementary schedules and supporting information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with procedures and methods discussed in the "Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America" paragraphs. In our opinion, except for the effects of the basis for adverse opinion described above, the supplementary schedules and supporting information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

*VonLehman & Company Inc.*

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(UNAUDITED)**

Our discussion and analysis of the Northern Kentucky Independent District Health Department's (the District) financial performance provides an overview of the District's financial activities for both the years ended June 30, 2014 and 2013. This information is presented in conjunction with the audited financial statements that follow this section.

**Financial Highlights**

- The assets of the District exceeded its liabilities at the close of the current fiscal year by \$5,874,806 (fund balance).
- As of the close of the current fiscal year, the District reported ending fund balance of \$5,874,806. This was an increase of \$920,809 from the prior year, comprised of Excess of Revenues and Transfers over Expenditures of \$979,806 and Prior Year Deferred Restricted Receipts Recognized in the Current Year of \$58,997.
- At the end of the current fiscal year, unrestricted and undesignated net assets were \$4,202,547.

**Overview of the Financial Statements**

The financial statements presented herein include all of the activities of the District as prescribed by GASB No. 34. The District's basic financial statements include the statement of assets, liabilities, and fund balances resulting from cash transactions, the statement of revenues and expenditures (with budget) resulting from cash transactions, the statement of changes in unrestricted fund balance resulting from cash transactions, and the statement of changes in restricted fund balance resulting from cash transactions and the notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

**Basis of Accounting**

The District's financial statements are prepared using the modified cash basis of accounting as required by the Administrative Policy and Procedures Manual for Local Health Departments published by the Cabinet for Health and Family Services, Department for Public Health, Division of State and Local Health Administration. The basis of accounting is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.

**The Statement of Assets, Liabilities, and Fund Balances Resulting from Cash Transactions and the Statement of Revenues and Expenditures Resulting from Cash Transactions**

In the Statement of Assets, Liabilities, and Fund Balances Resulting from Cash Transactions and the Statement of Revenues and Expenditures Resulting from Cash Transactions, we report the District's following activities:

- Governmental activity: The District receives federal/state grants and local tax revenue to help it cover all or most of the cost of certain services it provides.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(UNAUDITED)  
(Continued)**

**Overview of Annual Financial Report**

Table 1 provides a summary of the District's fund balances for June 30, 2014 compared to June 30, 2013.

**Table 1  
Fund Balance**

	June 30,	
	2014	2013
Total Assets	\$ 5,888,256	\$ 4,961,681
Total Liabilities	13,450	7,684
Fund Balances		
Restricted	284,241	186,063
Assigned	388,018	388,061
Committed	1,000,000	1,000,000
Unassigned	4,202,547	3,379,873
Total Fund Balances	\$ 5,874,806	\$ 4,953,997

Fund balances of the District increased 19% to \$5,874,806 in FY 2014 compared to FY 2013. The increase was mainly attributable to operations. Because the District prepares its financial statements on the modified cash basis of accounting, capital assets are not reflected as an asset of the District, but rather are expensed in the year incurred. The primary asset of the District is cash held at financial institutions. The largest portion of the District's Fund Balance is unassigned. However, portions of the unassigned fund balance have been designated for unused vacation pay, capital improvements and other direct programs. As of June 30, 2014, the District has an unassigned fund balance of \$4,202,547 that has not been designated for any purpose.

An additional 5% of the District's fund balances are considered to be restricted. This amount represents resources that are subject to external restrictions on how they may be used.

The unassigned fund balances may be used to meet the District's ongoing obligations.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(UNAUDITED)  
(Continued)**

Table 2 shows the changes in fund balance for 2014, as well as revenue and expense comparisons to 2013.

**Table 2  
Changes in Net Assets**

	June 30,	
	2014	2013
<b>Revenues</b>		
Local	\$ 6,686,381	\$ 6,340,374
Federal	3,814,098	3,989,085
State	2,030,859	1,973,788
Medicaid	1,915,127	2,130,914
Other Fees/Interest	353,182	331,080
Grants	90,075	34,652
<b>Total Revenues</b>	<u>14,889,722</u>	<u>14,799,893</u>
<b>Expenditures</b>		
Clinic/Medical	8,648,436	9,382,384
LBOH Approved*	326,403	332,276
Environmental	1,918,244	1,884,375
Community Health Promotion	2,020,110	1,689,651
Capital/Other Projects	104,247	42,629
Counter Bioterrorism	539,809	483,764
Planning	389,477	391,277
<b>Total Expenditures</b>	<u>13,946,726</u>	<u>14,206,356</u>
<b>Excess (Deficit) of Revenues Over (Under) Expenditures</b>	942,996	593,537
<b>Transfers from Beginning of Year Unrestricted Fund Balance</b>	<u>15,768</u>	<u>500</u>
<b>Excess of Revenues and Transfers Over Expenditures</b>	<u>\$ 958,764</u>	<u>\$ 594,037</u>

\*Local Board of Health Funded Programs

The basic financial statements of the District are included in this report.

During the 2014 fiscal year, the District saw revenues (not including Unrestricted Reserve usage) increase by \$89,829, or 1%, compared to 2013. This is essentially flat compared to FY 2013. Expenditures decreased by \$262,629, or 2%, compared to 2013, much of which is attributable to decreases in personnel costs. Revenues exceeded expenditures by \$958,763.



**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(UNAUDITED)  
(Continued)**

**Debt and Capital Asset Administration**

Because the District is required to prepare its financial statements using the modified cash basis of accounting, debt payments would be reported as expenditures in the year paid. However, the District has no outstanding debt obligations as of June 30, 2014.

**Capital Assets**

Because the District is required to prepare its financial statements using the modified cash basis of accounting, capital assets are reported as expenditures in the year paid rather than capitalized and depreciated over their estimated useful lives.

**Economic Factors and Next Year's Budget**

For next fiscal year, the District expects state and federal grants for existing programs to potentially decrease due to the economic climate. Any increases in revenue are expected to come mostly from increases in the PVA base for our local tax revenue and new programs but this is expected to be minimal at best. The District Board is expected to plan for a further decline in revenue, as they have for the past several years, especially during these difficult economic times.

**Contacting the District's Financial Management**

This report is designed to provide the public with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Northern Kentucky Independent District Health Department at 610 Medical Village Drive, Edgewood, KY 41017.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF ASSETS, LIABILITIES, AND  
FUND BALANCES RESULTING FROM CASH TRANSACTIONS  
June 30, 2014**

**ASSETS**

Cash	\$	5,851,001
Prepaid Payroll Withholdings		<u>37,255</u>
<b>Total Assets</b>	<b>\$</b>	<b><u><u>5,888,256</u></u></b>

**LIABILITIES AND FUND BALANCES**

**Liabilities**

Payroll Withholdings	\$	2,523
Admin Fees Payable		<u>10,927</u>
<b>Total Liabilities</b>		<u>13,450</u>

**Fund Balances**

Unassigned		4,202,547
Assigned for Unused Vacation Pay		387,958
Assigned for Grant County Health Challenge		60
Committed to Capital Improvements		1,000,000
Restricted for Specific Public Health Progress		<u>284,241</u>
<b>Total Fund Balances</b>		<u>5,874,806</u>
<b>Total Liabilities and Fund Balances</b>	<b>\$</b>	<b><u><u>5,888,256</u></u></b>

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
SUMMARY OF ALL COST CENTERS  
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ 2,030,860	\$ 2,135,244
Federal	3,814,098	3,905,258
Local / Donations	6,686,381	6,717,239
Service Fees and Other	2,358,383	2,896,237
Close Out Restricted Revenues	<u>15,768</u>	<u>21,614</u>
 Total Revenues	 <u>14,905,490</u>	 <u>15,675,592</u>
 <b>Expenditures</b>		
Salaries and Fringes	9,574,258	10,102,467
Independent Contractors	2,324,056	2,642,146
Travel	136,316	165,844
Space Occupancy	304,033	265,000
Office Administration	399,641	440,358
Medical Supplies	164,085	276,840
Automotive	12,065	16,150
Capital Equipment Purchased	93,145	92,000
Other Direct Expenditures	<u>939,127</u>	<u>1,674,787</u>
 Total Expenditures	 <u>13,946,726</u>	 <u>15,675,592</u>
 Excess of Revenues Over Expenditures	 958,764	 -
 Transfers from Beginning of Year		
Unrestricted Fund Balance	<u>-</u>	<u>-</u>
 <b>Excess of Revenues Over Expenditures</b>	 <u>\$ 958,764</u>	 <u>\$ -</u>

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF CHANGES IN UNRESTRICTED FUND BALANCE  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Unassigned</u>	<u>Assigned for Unused Vacation Pay</u>	<u>Assigned Grant County Health Challenge</u>	<u>Committed to Capital Improvements</u>	<u>Total</u>
<b>Balance at July 1</b>	\$ 3,379,873	\$ 388,001	\$ 60	\$ 1,000,000	\$ 4,767,934
Prior Year Close-Out Settlements	-	-	-	-	-
Restated Balance at July 1	3,379,873	388,001	60	1,000,000	4,767,934
Unrestricted Reserve Transfer	21,085	(43)	-	-	21,042
Current Year Excess of Unrestricted Revenues Over Expenditures	<u>801,589</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>801,589</u>
<b>Balance at June 30</b>	<u>\$ 4,202,547</u>	<u>\$ 387,958</u>	<u>\$ 60</u>	<u>\$ 1,000,000</u>	<u>\$ 5,590,565</u>

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF CHANGES IN RESTRICTED FUND BALANCE  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014**

<b>Balance at July 1</b>	\$	186,063
Prior Year Deferred Restricted Receipts Recognized in the Current Year		(58,997)
Prior Year Deferred Restricted Receipts Refunded to State in the Current Year		<u>-</u>
Restated Balance at July 1		127,066
Current Year Excess of Restricted Revenues Over Expenditures		<u>157,175</u>
<b>Balance at June 30</b>	<b>\$</b>	<b><u><u>284,241</u></u></b>

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

The Northern Kentucky Independent District Health Department (the District) is a governmental entity offering an array of services to over 300,000 residents of the counties of Boone, Campbell, Grant and Kenton, including the following significant programs:

Women, Infants, Children (WIC)

WIC is a federally funded supplemental food and nutrition education program provided to low income women, infants and children.

Prenatal Program

Comprehensive medical care is provided through pregnancy, delivery, and postpartum period for women at or below 185% of the Federal poverty level that are not eligible for Medicaid.

Family Planning

Services include preconception counseling, education, pregnancy testing, and birth control.

Environmental

The programs in this category range from inspections of food service operations and facilities, building inspections of schools, testing private residential water sources and the water quality in public swimming pools, the investigation of dog bites with an emphasis on rabies detection/prevention as well as the investigation of any other complaints of possible public health hazards.

AIDS Services

Educational programs, counseling, and free anonymous HIV testing are provided.

**Basis of Accounting**

The District maintains its books and records on the modified cash basis of accounting prescribed by the Administrative Reference for Local Health Departments published by the Cabinet for Health & Family Services, Department for Public Health, Division of Administration and Financial Management, Administrative Reference for Local Health Departments. This basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this basis of accounting, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. This basis of accounting differs from accounting principles generally accepted in the United States of America primarily because the District has not recognized accounts receivable from grants or services and accounts payable to vendors and their related effects on earnings in the accompanying financial statements.

**Use of Estimates**

The process of preparing financial statements in conformity with the modified cash basis of accounting requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Certain estimates relate to unsettled transactions and events as of the date of the financial statements. Other estimates relate to assumptions about the ongoing operations and may impact future periods. Accordingly, upon settlement, actual results may differ from estimated amounts.

**General Fixed Assets**

General fixed assets purchased are recorded as expenditures at the time of purchase.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Cash and Cash Equivalents**

Cash and cash equivalents consist of cash held in checking and money market accounts and certificates of deposit with maturities of 90 days or less.

Under the laws of the State of Kentucky, the District may hold cash and investments in the following investments: a) obligations of the United States and of its agencies and instrumentalities, b) a savings and loan association insured by an agency of the government of the United States up to the amount so insured, and c) interest bearing deposits or other authorized insurance instruments in national or state banks chartered in Kentucky and insured by an agency of the government of the United States up to the amount so insured, and in larger amounts if the bank shall pledge as security, obligations having a current quoted market value at least equal to uninsured deposits.

**Advertising**

The District expenses the cost of advertising when incurred.

**Fund Accounting**

The District maintains one general fund to account for all receipts and disbursements.

**Allocation Procedure**

Indirect costs, except occupancy costs, are allocated to the applicable programs based on the ratio between the individual program's salaries and total salaries of all programs affected by the cost pool allocation. Occupancy costs are allocated based on the square footage used by the program in relation to the total square footage used by all affected programs. Cost pools have been established for all clinical services. The cost pools are designed to reflect nearly all costs for clinical services. The cost pools are allocated to programs on a weighted average value system.

**Budgetary Process**

Budgetary Basis of Accounting – The District's budgetary process accounts for certain transactions on the modified cash basis of accounting.

Once the budget is approved, it can be amended. Amendments are presented to the Board at their regular meetings. All budget amendments changing total revenues or total expenditures, except allocation change amendments set directly by the Cabinet for Health & Family Services (CHFS)/State, require Board approval. Such amendments are made before the fact, are reflected in the official minutes of the Board, and are not made after fiscal year-end as dictated by law.

**Governmental Fund Balances**

In the governmental fund financial statements, fund balances are classified as follows:

- Non-spendable – Amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.
- Restricted – Amounts that can be spent only for specific purposes because of state or federal laws, or externally imposed conditions by grantors or creditors.
- Committed – Amounts that can be used only for specific purposes determined by a formal action by the Board.
- Assigned – Amounts that are designated by the Board for a particular purpose but are not spendable until the funds become unencumbered.
- Unassigned – All amounts not included in other spendable classifications.

When an expense is incurred that can be paid using either restricted or unrestricted resources (net assets), the District's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the District's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications - committed and then assigned fund balances before using unassigned fund balances.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Accounting Pronouncements**

Effective for fiscal years beginning after June 15, 2014, accounting pronouncements will require governmental entities to revise recognition, measurement, and disclosure requirements for new employer pension plans. The District will be responsible for reporting on the balance sheet its proportionate share of the pension systems unfunded liability and will also be required to include in its financial statements and in areas in disclosure and required supplementary information related to the pension plan.

**Subsequent Events**

The date to which events occurring after June 30, 2014, the date of the most recent statement of assets, liabilities and fund balances have been evaluated for possible adjustment to the financial statements or disclosure is November 12, 2014, which is the date on which the financial statements were available to be issued.

**NOTE 2 - CASH AND CASH EQUIVALENTS**

At various times throughout the year, the District may have cash in excess of insured limits. At June 30, 2014, the carrying amount of the District's deposits with financial institutions was \$5,851,001 and the bank balance was \$6,589,507. Of that amount, \$250,000 was insured by the Federal Deposit Insurance Corporation (FDIC). The remainder is collateralized with bank securities held by Sun Trust Bank, but not in the District's name, and pledged to collateralize the District's deposits.

**NOTE 3 - CONTINGENCIES**

The District derives a significant portion of its support from grants through federal, state, and local governments. These funds are to be used for designated purposes only. For government agency grants, if the grantor's review indicates that the funds have not been used for the intended purpose, the grantors may request a refund of monies advanced or refuse to reimburse the District for its disbursements. The amount of such future refunds and unreimbursed disbursements, if any, is not expected to be significant. Continuation of the District's grant programs is predicated upon the grantor's satisfaction that the funds provided are being spent as intended and the grantors' intent to continue their programs.

The District is, from time to time, involved in various claims and lawsuits arising in the ordinary course of its business that, in the opinion of management, will not have a material effect on the District's results of operations.

**NOTE 4 - OPERATING LEASES**

The District has entered into several operating leases for equipment. The leases have maturities extending through November, 2015. Lease expense for the year ended June 30, 2014 was \$29,852.

The aggregate of minimum future lease payments as of June 30, is as follows:

Years Ending June 30,	
2015	\$ 25,670
2016	<u>6,195</u>
	<u>\$ 31,865</u>



**NOTE 5 - RETIREMENT**

**Kentucky Employees Retirement System**

Employees who work an average of 100 hours per month or more participate in the Kentucky Employees Retirement System (KERS) which is a cost sharing, multi-employer public employees' retirement system created by and operating under Kentucky Law.

The Kentucky Employees Retirement System covers substantially all regular full-time employees of any state governmental entity. The plan provides for retirement, disability and death benefits. KERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained in writing from the Kentucky Employee Retirement System, 1260 Louisville Road, Perimeter Park West, Frankfort, Kentucky, 40601.

Participating employees contribute 5.0% of the creditable compensation (participating employees starting on or after September 1, 2008 contribute an additional 1.0%). Contributions are also made by the District into the retirement system. Such contribution rates are determined by the State of Kentucky each biennium. The District contributed 26.79% of the employee's compensation during the fiscal year ended June 30, 2014.

The District's required contributions for pension obligations to KERS for the fiscal years ended June 30, 2014, 2013 and 2012 was \$1,656,974, \$1,468,373 and \$1,332,317, respectively. One hundred percent has been contributed for fiscal years 2014, 2013, and 2012.

The ten year historical trend information showing the KERS progress in accumulating sufficient assets to pay benefits when due is presented in the KERS Annual Financial Reports (which are a matter of public record). The most recent actuarial valuation was as of June 30, 2013. The Commonwealth of Kentucky's Comprehensive Annual Financial Reports should be referred to for additional disclosures related to the KERS.

**NOTE 6 - PRIOR YEAR CLOSE-OUT SETTLEMENTS AND TRANSFER FROM RESTRICTED FUND BALANCES**

The District transfers restricted and unrestricted funds per instructions from the Department of Public Health, State of Kentucky. The instructions are not received from the state until after the end of the fiscal year. As a result, the July 1<sup>st</sup> beginning fund balances have been restated.

**NOTE 7 - VACATION PAY**

District employees have accumulated earned but unused vacation pay as of June 30, 2014. The earned but unused vacation pay is shown as a reservation of the unrestricted fund balance.

**SUPPLEMENTARY INFORMATION**

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #500 - FOOD SERVICE**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ 201,984	\$ 201,984
Federal	-	-
Local / Donations	760,402	744,098
Service Fees and Other	<u>14,643</u>	<u>14,800</u>
Gross Revenues	977,029	960,882
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>977,029</u>	<u>960,882</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	713,767	715,982
Independent Contractors	-	-
Travel	29,681	25,500
Space Occupancy	-	-
Office Administration	19	50
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>1,664</u>	<u>4,450</u>
Total Direct Expenditures	<u>745,131</u>	<u>745,982</u>
Allocated Expenditures		
Occupancy	26,757	24,414
Department Administration	163,334	152,925
Clinical	-	-
Medical Administration	-	-
Environmental Administration	41,807	37,561
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>231,898</u>	<u>214,900</u>
Total Expenditures	977,029	960,882
RSC Allocation	<u>-</u>	<u>-</u>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #520 - PUBLIC FACILITIES**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	264,806	278,515
Service Fees and Other	<u>1,790</u>	<u>1,800</u>
Gross Revenues	266,596	280,315
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>266,596</u>	<u>280,315</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	193,716	207,197
Independent Contractors	-	-
Travel	8,646	8,100
Space Occupancy	-	-
Office Administration	144	150
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>642</u>	<u>2,550</u>
Total Direct Expenditures	<u>203,148</u>	<u>217,997</u>
Allocated Expenditures		
Occupancy	8,964	8,277
Department Administration	43,380	44,235
Clinical	-	-
Medical Administration	-	-
Environmental Administration	11,104	9,806
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>63,448</u>	<u>62,318</u>
Total Expenditures	266,596	280,315
RSC Allocation	<u>-</u>	<u>-</u>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #540 - GENERAL SANITATION**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ 55,145	\$ 55,145
Federal	-	-
Local / Donations	170,570	243,835
Service Fees and Other	<u>3,865</u>	<u>4,000</u>
Gross Revenues	229,580	302,980
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>229,580</u>	<u>302,980</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	166,441	222,861
Independent Contractors	-	-
Travel	7,210	9,000
Space Occupancy	-	-
Office Administration	887	500
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>2,671</u>	<u>4,250</u>
Total Direct Expenditures	<u>177,209</u>	<u>236,611</u>
Allocated Expenditures		
Occupancy	9,011	8,315
Department Administration	34,523	46,080
Clinical	-	-
Medical Administration	-	-
Environmental Administration	8,837	11,974
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>52,371</u>	<u>66,369</u>
Total Expenditures	229,580	302,980
RSC Allocation	<u>-</u>	<u>-</u>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #560 - ON-SITE SEWAGE**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	169,552	150,650
Service Fees and Other	<u>113,565</u>	<u>80,000</u>
Gross Revenues	283,117	230,650
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>283,117</u>	<u>230,650</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	207,174	161,714
Independent Contractors	-	4,500
Travel	1,497	1,000
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	7,542	9,500
Equipment Purchased	-	-
Other Direct	<u>282</u>	<u>1,600</u>
Total Direct Expenditures	<u>216,495</u>	<u>178,314</u>
Allocated Expenditures		
Occupancy	8,505	7,816
Department Administration	46,273	34,525
Clinical	-	-
Medical Administration	-	-
Environmental Administration	11,844	9,995
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>66,622</u>	<u>52,336</u>
Total Expenditures	283,117	230,650
RSC Allocation	<u>-</u>	<u>-</u>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #590 - FOOD MANAGER TRAINING**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	103,205	97,871
	<hr/>	<hr/>
Gross Revenues	103,205	97,871
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	103,205	97,871
	<hr/>	<hr/>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	73,800	67,184
Independent Contractors	-	-
Travel	759	250
Space Occupancy	-	-
Office Administration	490	2,500
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	5,503	7,750
	<hr/>	<hr/>
Total Direct Expenditures	80,552	77,684
Allocated Expenditures		
Occupancy	1,839	1,691
Department Administration	16,572	14,344
Clinical	-	-
Medical Administration	-	-
Environmental Administration	4,242	4,152
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	22,653	20,187
	<hr/>	<hr/>
Total Expenditures	103,205	97,871
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>
	<hr/> <hr/>	<hr/> <hr/>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #591 - RADON**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	14,374	26,000
Local / Donations	18,750	10,401
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	33,124	36,401
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>33,124</u>	<u>36,401</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	23,944	22,999
Independent Contractors	-	-
Travel	10	500
Space Occupancy	-	-
Office Administration	232	250
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	1,546	8,850
	<hr/>	<hr/>
Total Direct Expenditures	25,732	32,599
Allocated Expenditures		
Occupancy	230	223
Department Administration	5,700	2,776
Clinical	-	-
Medical Administration	-	-
Environmental Administration	1,462	803
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	7,392	3,802
	<hr/>	<hr/>
Total Expenditures	33,124	36,401
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>



**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #700 - PREVENTION AND PRESENTING PROBLEMS**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	-	-
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	-	-
	<hr/>	<hr/>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	1,760,456	1,799,078
Independent Contractors	20,773	56,868
Travel	6,518	8,550
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	33,861	56,000
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	1,821,608	1,920,496
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	282,510	260,267
Department Administration	406,362	405,497
Clinical	2,284,872	2,229,843
Medical Administration	336,506	413,267
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	3,310,250	3,308,874
	<hr/>	<hr/>
Total Expenditures	5,131,858	5,229,370
	<hr/>	<hr/>
RSC Allocation	(5,131,858)	(5,229,370)
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #712 - DENTAL HEALTH**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ 42,900	\$ 42,900
Federal	-	-
Local / Donations	115,005	175,833
Service Fees and Other	<u>71,295</u>	<u>67,848</u>
Gross Revenues	229,200	286,581
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>229,200</u>	<u>286,581</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	144,793	172,015
Independent Contractors	-	-
Travel	2,217	2,611
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	4,169	11,200
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>2,994</u>	<u>3,660</u>
Total Direct Expenditures	<u>154,173</u>	<u>189,486</u>
Allocated Expenditures		
Occupancy	5,379	4,965
Department Administration	34,586	36,724
Clinical	-	-
Medical Administration	28,637	37,426
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>68,602</u>	<u>79,115</u>
Total Expenditures	222,775	268,601
RSC Allocation	<u>-</u>	<u>17,980</u>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ 6,425</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #718 - LABORATORY/RADIOLOGY**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	-	-
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	-	-
	<hr/>	<hr/>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	10,079	17,177
Independent Contractors	33,575	38,392
Travel	-	255
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	17,500	47,000
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	61,154	102,824
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	965	891
Department Administration	2,406	3,788
Clinical	13,963	20,827
Medical Administration	1,989	3,861
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	19,323	29,367
	<hr/>	<hr/>
Total Expenditures	80,477	132,191
	<hr/>	<hr/>
RSC Allocation	(80,476)	(132,191)
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #724 - QUALITY IMPROVEMENT GRANT**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ 622	\$ -
Federal	5,000	5,000
Local / Donations	8,772	2,000
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	14,394	7,000
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>14,394</u>	<u>7,000</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	9,739	5,000
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	9,739	5,000
Allocated Expenditures		
Occupancy	1,425	100
Department Administration	1,766	1,000
Clinical	-	-
Medical Administration	1,464	900
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	4,655	2,000
	<hr/>	<hr/>
Total Expenditures	14,394	7,000
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #725 - NCADD GRANT**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ 9,795	\$ 12,000
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	9,795	12,000
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>9,795</u>	<u>12,000</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	5,718	7,601
Independent Contractors	-	-
Travel	280	225
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	459	498
	<hr/>	<hr/>
Total Direct Expenditures	<u>6,457</u>	<u>8,324</u>
Allocated Expenditures		
Occupancy	414	400
Department Administration	1,052	1,622
Clinical	-	-
Medical Administration	878	1,654
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	<u>2,344</u>	<u>3,676</u>
Total Expenditures	8,801	12,000
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ 994</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #729 - ESVAR-VHP**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	905	2,000
Local / Donations	1,962	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	2,867	2,000
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>2,867</u>	<u>2,000</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	1,034	1,022
Independent Contractors	-	-
Travel	318	500
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	<u>1,352</u>	<u>1,522</u>
Allocated Expenditures		
Occupancy	1,149	46
Department Administration	200	216
Clinical	-	-
Medical Administration	166	216
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	<u>1,515</u>	<u>478</u>
Total Expenditures	<u>2,867</u>	<u>2,000</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #736 - HEALTHY COMMUNITIES**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	35,244	35,244
Local / Donations	142,597	161,378
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	177,841	196,622
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>177,841</u>	<u>196,622</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	113,080	122,038
Independent Contractors	-	-
Travel	5,135	5,150
Space Occupancy	-	-
Office Administration	880	815
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	9,996	9,991
	<hr/>	<hr/>
Total Direct Expenditures	129,091	137,994
Allocated Expenditures		
Occupancy	5,977	5,896
Department Administration	23,399	27,313
Clinical	-	-
Medical Administration	19,374	25,419
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	48,750	58,628
	<hr/>	<hr/>
Total Expenditures	177,841	196,622
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #757 - EPIDEMIOLOGY SUPPORT**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	5,091	10,031
Local / Donations	712	2,618
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	5,803	12,649
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>5,803</u>	<u>12,649</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	3,513	8,436
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	<u>3,513</u>	<u>8,436</u>
Allocated Expenditures		
Occupancy	1,057	451
Department Administration	678	1,860
Clinical	-	-
Medical Administration	555	1,902
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	<u>2,290</u>	<u>4,213</u>
Total Expenditures	<u>5,803</u>	<u>12,649</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>



**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #765 - TOBACCO CESSATION PROGRAM - FEDERAL**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	1,065	20,000
Local / Donations	17,500	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	18,565	20,000
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>18,565</u>	<u>20,000</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	1,065	750
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	17,500	19,250
	<hr/>	<hr/>
Total Direct Expenditures	<u>18,565</u>	<u>20,000</u>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
	<hr/>	<hr/>
Total Expenditures	<u>18,565</u>	<u>20,000</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #766 - MCH COORDINATOR**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	48,998	134,256
Local / Donations	32,021	5,775
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	81,019	140,031
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>81,019</u>	<u>140,031</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	59,660	94,218
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	<u>59,660</u>	<u>94,218</u>
Allocated Expenditures		
Occupancy	2,575	2,367
Department Administration	10,272	21,517
Clinical	-	-
Medical Administration	8,512	21,929
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	<u>21,359</u>	<u>45,813</u>
Total Expenditures	<u>81,019</u>	<u>140,031</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #771 - PHEP SPECIAL PROJECT**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	6,000
Local / Donations	6,000	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	6,000	6,000
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>6,000</u>	<u>6,000</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	6,000	6,000
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	<u>6,000</u>	<u>6,000</u>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
	<hr/>	<hr/>
Total Expenditures	<u>6,000</u>	<u>6,000</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #800 - PEDIATRIC/ADOLESCENT VISITS**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ 273,710	\$ 273,710
Federal	41,918	41,918
Local / Donations	268,846	715,021
Service Fees and Other	<u>126,350</u>	<u>338,271</u>
Gross Revenues	710,824	1,368,920
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>710,824</u>	<u>1,368,920</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	64,240	76,675
Independent Contractors	-	-
Travel	550	1,250
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	500
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>(32)</u>	<u>600</u>
Total Direct Expenditures	<u>64,758</u>	<u>79,025</u>
Allocated Expenditures		
Occupancy	2,253	2,067
Department Administration	14,431	5,032
Clinical	-	-
Medical Administration	11,950	10,317
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>28,634</u>	<u>17,416</u>
Total Expenditures	93,392	96,441
RSC Allocation	<u>617,432</u>	<u>1,272,479</u>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #801- IMMUNIZATIONS**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	35,761	22,629
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	35,761	22,629
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>35,761</u>	<u>22,629</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	20,694	9,648
Independent Contractors	-	-
Travel	394	250
Space Occupancy	-	-
Office Administration	730	730
Medical Supplies	1,141	3,000
Automotive	-	-
Equipment Purchased	-	-
Other Direct	1,900	4,070
	<hr/>	<hr/>
Total Direct Expenditures	<u>24,859</u>	<u>17,698</u>
Allocated Expenditures		
Occupancy	644	576
Department Administration	5,612	2,157
Clinical	-	-
Medical Administration	4,646	2,198
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	<u>10,902</u>	<u>4,931</u>
Total Expenditures	<u>35,761</u>	<u>22,629</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #802 - FAMILY PLANNING/STERILIZATION**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ 604,472	\$ 606,962
Federal	174,832	190,726
Local / Donations	448,682	291,860
Service Fees and Other	<u>64,668</u>	<u>62,970</u>
Gross Revenues	1,292,654	1,152,518
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>1,292,654</u>	<u>1,152,518</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	16,024	18,693
Independent Contractors	7,327	12,441
Travel	1,056	2,000
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	101,955	151,540
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>4,384</u>	<u>5,766</u>
Total Direct Expenditures	<u>130,746</u>	<u>190,440</u>
Allocated Expenditures		
Occupancy	690	653
Department Administration	4,196	4,029
Clinical	-	-
Medical Administration	3,468	4,106
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>8,354</u>	<u>8,788</u>
Total Expenditures	139,100	199,228
RSC Allocation	<u>1,153,554</u>	<u>953,290</u>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #803 - MATERNITY VISITS**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	12,424	162,095
Service Fees and Other	318	49,666
	<hr/>	<hr/>
Gross Revenues	12,742	211,761
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	12,742	211,761
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	12,742	10,675
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	12,742	10,675
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
Total Expenditures	<hr/>	<hr/>
	12,742	10,675
RSC Allocation	<hr/>	<hr/>
	-	201,086
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<hr/>	<hr/>
	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #804 - WOMEN INFANT CHILDREN**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	1,530,370	1,530,370
Local / Donations	799,988	402,001
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	2,330,358	1,932,371
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>2,330,358</u>	<u>1,932,371</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	60,430	65,534
Independent Contractors	-	-
Travel	1,399	1,100
Space Occupancy	-	-
Office Administration	1,516	1,700
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	8,794	9,400
	<hr/>	<hr/>
Total Direct Expenditures	<u>72,139</u>	<u>77,734</u>
Allocated Expenditures		
Occupancy	3,816	3,535
Department Administration	13,992	14,158
Clinical	-	-
Medical Administration	11,582	14,429
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	<u>29,390</u>	<u>32,122</u>
Total Expenditures	101,529	109,856
RSC Allocation	<u>2,228,829</u>	<u>1,822,515</u>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>



**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #805 - NUTRITION EDUCATION**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	35,688	35,688
Local / Donations	153,382	129,600
Service Fees and Other	<u>4,754</u>	<u>14,881</u>
Gross Revenues	193,824	180,169
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>193,824</u>	<u>180,169</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	56,460	74,819
Independent Contractors	-	-
Travel	1,488	2,000
Space Occupancy	-	-
Office Administration	-	500
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>5,346</u>	<u>7,400</u>
Total Direct Expenditures	<u>63,294</u>	<u>84,719</u>
Allocated Expenditures		
Occupancy	3,448	3,166
Department Administration	13,366	16,081
Clinical	-	-
Medical Administration	11,079	16,389
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>27,893</u>	<u>35,636</u>
Total Expenditures	91,187	120,355
RSC Allocation	<u>102,637</u>	<u>59,814</u>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #806 - TUBERCULOSIS**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	2,050	2,050
Local / Donations	242,125	354,853
Service Fees and Other	<u>5,751</u>	<u>54,707</u>
Gross Revenues	249,926	411,610
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>249,926</u>	<u>411,610</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	59,292	55,638
Independent Contractors	-	-
Travel	2,806	3,600
Space Occupancy	-	-
Office Administration	406	700
Medical Supplies	4,528	4,600
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>1,513</u>	<u>5,100</u>
Total Direct Expenditures	<u>68,545</u>	<u>69,638</u>
Allocated Expenditures		
Occupancy	2,529	2,329
Department Administration	13,178	11,879
Clinical	-	-
Medical Administration	10,914	12,105
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>26,621</u>	<u>26,313</u>
Total Expenditures	95,166	95,951
RSC Allocation	<u>154,760</u>	<u>315,659</u>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #807 - SEXUALLY TRANSMITTED DISEASES**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ 52,550	\$ 52,550
Federal	-	-
Local / Donations	448,668	298,350
Service Fees and Other	<u>31,615</u>	<u>29,447</u>
Gross Revenues	532,833	380,347
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>532,833</u>	<u>380,347</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	62,811	61,749
Independent Contractors	-	-
Travel	1,870	2,000
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>911</u>	<u>1,500</u>
Total Direct Expenditures	<u>65,592</u>	<u>65,249</u>
Allocated Expenditures		
Occupancy	2,483	2,290
Department Administration	14,243	13,197
Clinical	-	-
Medical Administration	11,800	13,449
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>28,526</u>	<u>28,936</u>
Total Expenditures	94,118	94,185
RSC Allocation	<u>438,715</u>	<u>286,162</u>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #809 - DIABETES**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	200,927	191,107
Service Fees and Other	<u>459</u>	<u>555</u>
Gross Revenues	201,386	191,662
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>201,386</u>	<u>191,662</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	130,428	122,610
Independent Contractors	-	-
Travel	4,121	4,500
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>5,987</u>	<u>5,705</u>
Total Direct Expenditures	<u>140,536</u>	<u>132,815</u>
Allocated Expenditures		
Occupancy	6,528	5,994
Department Administration	29,719	26,176
Clinical	-	-
Medical Administration	24,603	26,677
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>60,850</u>	<u>58,847</u>
Total Expenditures	201,386	191,662
RSC Allocation	<u>-</u>	<u>-</u>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #810 - ADULT VISITS AND FOLLOW-UP CARE**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	291,569	206,104
Service Fees and Other	<u>6,842</u>	<u>9,820</u>
Gross Revenues	298,411	215,924
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>298,411</u>	<u>215,924</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	63,755	68,699
Independent Contractors	-	-
Travel	670	800
Space Occupancy	-	-
Office Administration	19	200
Medical Supplies	932	3,000
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>-</u>	<u>1,400</u>
Total Direct Expenditures	<u>65,376</u>	<u>74,099</u>
Allocated Expenditures		
Occupancy	1,793	1,645
Department Administration	14,205	14,667
Clinical	-	-
Medical Administration	11,763	14,947
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>27,761</u>	<u>31,259</u>
Total Expenditures	93,137	105,358
RSC Allocation	<u>205,274</u>	<u>110,566</u>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #811 - LEAD POISONING**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	25,593	5,180
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	25,593	5,180
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>25,593</u>	<u>5,180</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	16,127	1,777
Independent Contractors	-	-
Travel	351	600
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	1,396	1,000
	<hr/>	<hr/>
Total Direct Expenditures	<u>17,874</u>	<u>3,377</u>
Allocated Expenditures		
Occupancy	1,104	1,037
Department Administration	3,620	379
Clinical	-	-
Medical Administration	2,995	387
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	<u>7,719</u>	<u>1,803</u>
Total Expenditures	<u>25,593</u>	<u>5,180</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #812 - CAMPBELL COUNTY MEDICAL INDIGENT**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	188,903	220,000
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	188,903	220,000
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>188,903</u>	<u>220,000</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	188,903	220,000
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	<u>188,903</u>	<u>220,000</u>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
	<hr/>	<hr/>
Total Expenditures	<u>188,903</u>	<u>220,000</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #813 - BREAST AND CERVICAL CANCER**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	78,109	78,109
Local / Donations	342,316	428,180
Service Fees and Other	<u>8,115</u>	<u>11,458</u>
Gross Revenues	428,540	517,747
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>428,540</u>	<u>517,747</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	6,400	4,777
Independent Contractors	106,910	181,534
Travel	111	400
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>508</u>	<u>5,900</u>
Total Direct Expenditures	<u>113,929</u>	<u>192,611</u>
Allocated Expenditures		
Occupancy	1,057	991
Department Administration	1,328	1,057
Clinical	-	-
Medical Administration	1,096	1,078
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>3,481</u>	<u>3,126</u>
Total Expenditures	117,410	195,737
RSC Allocation	<u>311,130</u>	<u>322,010</u>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>



**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #817 - GC HEALTHY COMMUNITIES GRANT**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ 3,473	\$ 5,000
Federal	-	-
Local / Donations	4,042	675
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	7,515	5,675
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>7,515</u>	<u>5,675</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	2,582	1,500
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	3,552	3,500
	<hr/>	<hr/>
Total Direct Expenditures	6,134	5,000
Allocated Expenditures		
Occupancy	460	75
Department Administration	501	300
Clinical	-	-
Medical Administration	420	300
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	1,381	675
	<hr/>	<hr/>
Total Expenditures	7,515	5,675
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #818 - COMMUNITY BASED**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	24,775	38,153
Service Fees and Other	<u>5,000</u>	<u>5,000</u>
Gross Revenues	29,775	43,153
Close-Out Restricted Revenues	<u>6,234</u>	<u>12,080</u>
Total Revenues	<u>36,009</u>	<u>55,233</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	16,363	27,666
Independent Contractors	-	-
Travel	640	750
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>7,310</u>	<u>11,735</u>
Total Direct Expenditures	<u>24,313</u>	<u>40,151</u>
Allocated Expenditures		
Occupancy	4,965	4,573
Department Administration	3,683	4,859
Clinical	-	-
Medical Administration	3,048	5,650
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>11,696</u>	<u>15,082</u>
Total Expenditures	36,009	55,233
RSC Allocation	<u>-</u>	<u>-</u>
<b>Excess of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #821 - B/T PREPAREDNESS COORDINATION**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	139,517	172,546
Local / Donations	42,807	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	182,324	172,546
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>182,324</u>	<u>172,546</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	97,553	84,967
Independent Contractors	-	-
Travel	1,418	3,100
Space Occupancy	-	-
Office Administration	2,138	2,200
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	34,534	51,397
	<hr/>	<hr/>
Total Direct Expenditures	135,643	141,664
Allocated Expenditures		
Occupancy	3,264	3,028
Department Administration	23,750	13,795
Clinical	-	-
Medical Administration	19,667	14,059
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	46,681	30,882
Total Expenditures	<u>182,324</u>	<u>172,546</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #822 - B/T SURVEILLANCE AND EPIDEMIOLOGY CAPACITY**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	73,565	73,563
Local / Donations	35,268	31,727
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	108,833	105,290
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>108,833</u>	<u>105,290</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	72,575	67,743
Independent Contractors	-	-
Travel	2,028	2,000
Space Occupancy	-	-
Office Administration	671	2,400
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	1,809	2,300
	<hr/>	<hr/>
Total Direct Expenditures	<u>77,083</u>	<u>74,443</u>
Allocated Expenditures		
Occupancy	1,793	1,645
Department Administration	16,385	14,463
Clinical	-	-
Medical Administration	13,572	14,739
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	<u>31,750</u>	<u>30,847</u>
Total Expenditures	108,833	105,290
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #823 - B/T MEDICAL RESERVE CORP**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	4,493	6,053
Local / Donations	1,450	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	5,943	6,053
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>5,943</u>	<u>6,053</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	5,943	6,053
	<hr/>	<hr/>
Total Direct Expenditures	5,943	6,053
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
	<hr/>	<hr/>
Total Expenditures	5,943	6,053
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #826 - FOUNDATION FOR A HEALTHY KENTUCKY GRANT**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	180
Service Fees and Other	21,643	21,643
	<hr/>	<hr/>
Gross Revenues	21,643	21,823
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	21,643	21,823
	<hr/>	<hr/>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	424	400
Independent Contractors	-	-
Travel	626	693
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	12,231	20,550
	<hr/>	<hr/>
Total Direct Expenditures	13,281	21,643
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	55	20
Department Administration	125	80
Clinical	-	-
Medical Administration	90	80
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	270	180
	<hr/>	<hr/>
Total Expenditures	13,551	21,823
	<hr/>	<hr/>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<b>\$ 8,092</b>	<b>\$ -</b>
	<hr/> <hr/>	<hr/> <hr/>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #827 - WILLIAMSTOWN SCHOOL HEALTH**

	<b>Actual</b>	<b>Budget</b>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	25,000	25,000
Service Fees and Other	-	-
	25,000	25,000
Gross Revenues	25,000	25,000
Close-Out Restricted Revenues	-	-
	25,000	25,000
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	25,000	25,000
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	25,000	25,000
Total Direct Expenditures	25,000	25,000
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
Total Expenditures	25,000	25,000
RSC Allocation	-	-
	-	-
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #828 NIOSH GRANT - TOTAL WORKER HEALTH PROJECT**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	1,079	19,000
Local / Donations	10,984	3,949
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	12,063	22,949
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>12,063</u>	<u>22,949</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	6,808	12,917
Independent Contractors	-	-
Travel	72	733
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	1,311	5,350
	<hr/>	<hr/>
Total Direct Expenditures	8,191	19,000
Allocated Expenditures		
Occupancy	460	394
Department Administration	1,866	1,777
Clinical	-	-
Medical Administration	1,546	1,778
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	3,872	3,949
Total Expenditures	<u>12,063</u>	<u>22,949</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>



**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #829 - GRANT COUNTY SBH**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	77,500	77,500
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	77,500	77,500
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>77,500</u>	<u>77,500</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	77,500	77,500
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	77,500	77,500
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
	<hr/>	<hr/>
Total Expenditures	77,500	77,500
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #831 - IMMIGRANT POPULATION SERVICES**

	<b>Actual</b>	<b>Budget</b>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	82,733	80,597
Service Fees and Other	-	-
Gross Revenues	82,733	80,597
Close-Out Restricted Revenues	-	-
Total Revenues	82,733	80,597
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	53,850	50,696
Independent Contractors	-	-
Travel	1,433	2,000
Space Occupancy	-	-
Office Administration	217	250
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	1,823	2,500
Total Direct Expenditures	57,323	55,446
Allocated Expenditures		
Occupancy	3,586	3,297
Department Administration	11,938	10,824
Clinical	-	-
Medical Administration	9,886	11,030
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	25,410	25,151
Total Expenditures	82,733	80,597
RSC Allocation	-	-
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #832 - HEART DISEASE/STROKE PREVENTION**

	<b>Actual</b>	<b>Budget</b>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	7,284	10,000
Local / Donations	5,426	-
Service Fees and Other	-	-
	12,710	10,000
Gross Revenues	12,710	10,000
Close-Out Restricted Revenues	-	-
	12,710	10,000
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	3,617	1,533
Independent Contractors	-	-
Travel	251	500
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	7,164	7,260
	11,032	9,293
Total Direct Expenditures	11,032	9,293
Allocated Expenditures		
Occupancy	46	46
Department Administration	889	327
Clinical	-	-
Medical Administration	743	334
Environmental Administration	-	-
Lab	-	-
	1,678	707
Total Indirect Expenditures	1,678	707
Total Expenditures	12,710	10,000
RSC Allocation	-	-
	-	-
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #833 - WIC BREASTFEEDING PROMOTION**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	44,424	69,472
Local / Donations	9,003	-
Service Fees and Other	4,361	4,300
	<hr/>	<hr/>
Gross Revenues	57,788	73,772
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>57,788</u>	<u>73,772</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	30,701	38,090
Independent Contractors	-	-
Travel	1,495	1,200
Space Occupancy	-	-
Office Administration	316	635
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	11,148	12,348
	<hr/>	<hr/>
Total Direct Expenditures	43,660	52,273
Allocated Expenditures		
Occupancy	1,609	1,499
Department Administration	6,852	9,905
Clinical	-	-
Medical Administration	5,667	10,095
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	14,128	21,499
	<hr/>	<hr/>
Total Expenditures	<u>57,788</u>	<u>73,772</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #834 - SUCCESS BY SIX PROGRAM**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	25,000	25,000
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	25,000	25,000
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>25,000</u>	<u>25,000</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	25,000	25,000
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	<u>25,000</u>	<u>25,000</u>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
	<hr/>	<hr/>
Total Expenditures	<u>25,000</u>	<u>25,000</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #835 - MRC CAPACITY BUILDING GRANT**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	<u>3,500</u>	<u>12,250</u>
Gross Revenues	3,500	12,250
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>3,500</u>	<u>12,250</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	2,400
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>2,081</u>	<u>9,850</u>
Total Direct Expenditures	<u>2,081</u>	<u>12,250</u>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,081</u>	<u>12,250</u>
RSC Allocation	<u>-</u>	<u>-</u>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ 1,419</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #836 - TOBACCO PREVENTION**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ 120,160	\$ 120,160
Federal	-	-
Local / Donations	130,409	132,618
Service Fees and Other	200	-
	<hr/>	<hr/>
Gross Revenues	250,769	252,778
Close-Out Restricted Revenues	<hr/>	<hr/>
	9,534	9,534
	<hr/>	<hr/>
Total Revenues	260,303	262,312
	<hr/>	<hr/>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	122,054	119,052
Independent Contractors	-	-
Travel	1,342	2,600
Space Occupancy	-	-
Office Administration	300	360
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	83,397	85,402
	<hr/>	<hr/>
Total Direct Expenditures	207,093	207,414
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	4,965	4,854
Department Administration	26,394	25,988
Clinical	-	-
Medical Administration	21,851	24,056
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	53,210	54,898
	<hr/>	<hr/>
Total Expenditures	260,303	262,312
	<hr/>	<hr/>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<hr/> <hr/>	<hr/> <hr/>
	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #838 - CC DRUG FREE ALLIANCE COALITION (F STD TRAINING FY 2010)**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	<u>4,989</u>	<u>2,800</u>
Gross Revenues	4,989	2,800
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>4,989</u>	<u>2,800</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>2,503</u>	<u>2,800</u>
Total Direct Expenditures	<u>2,503</u>	<u>2,800</u>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>-</u>	<u>-</u>
Total Expenditures	2,503	2,800
RSC Allocation	<u>-</u>	<u>-</u>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ 2,486</u>	<u>\$ -</u>



**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #839 - IMMUNIZATION FIELD REP**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	119,095	141,004
Local / Donations	18,753	3,159
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	137,848	144,163
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>137,848</u>	<u>144,163</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	86,870	87,355
Independent Contractors	-	-
Travel	2,485	6,500
Space Occupancy	-	-
Office Administration	574	500
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	8,821	9,954
	<hr/>	<hr/>
Total Direct Expenditures	<u>98,750</u>	<u>104,309</u>
Allocated Expenditures		
Occupancy	2,391	2,198
Department Administration	20,080	18,650
Clinical	-	-
Medical Administration	16,627	19,006
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	<u>39,098</u>	<u>39,854</u>
Total Expenditures	<u>137,848</u>	<u>144,163</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #840 - PEER COUNSELING**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	37,036	50,000
Local / Donations	6,526	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	43,562	50,000
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>43,562</u>	<u>50,000</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	25,917	30,641
Independent Contractors	-	-
Travel	1,179	1,500
Space Occupancy	-	-
Office Administration	1,457	2,350
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	1,151	2,001
	<hr/>	<hr/>
Total Direct Expenditures	29,704	36,492
Allocated Expenditures		
Occupancy	322	300
Department Administration	7,403	6,541
Clinical	-	-
Medical Administration	6,133	6,667
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	13,858	13,508
Total Expenditures	<u>43,562</u>	<u>50,000</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #841 - DIABETES**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	1,716	2,000
Local / Donations	253	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	1,969	2,000
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>1,969</u>	<u>2,000</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	1,969	2,000
	<hr/>	<hr/>
Total Direct Expenditures	<u>1,969</u>	<u>2,000</u>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
	<hr/>	<hr/>
Total Expenditures	<u>1,969</u>	<u>2,000</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #842 - HIV COUNSELING & TESTING**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ 6,191	\$ 6,191
Federal	-	-
Local / Donations	-	193
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	6,191	6,384
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>6,191</u>	<u>6,384</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	2,022	1,712
Independent Contractors	-	-
Travel	122	100
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	3,780
	<hr/>	<hr/>
Total Direct Expenditures	<u>2,144</u>	<u>5,592</u>
Allocated Expenditures		
Occupancy	46	54
Department Administration	639	365
Clinical	-	-
Medical Administration	533	373
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	<u>1,218</u>	<u>792</u>
Total Expenditures	3,362	6,384
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ 2,829</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #843 - HIV PREVENTION**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ 19,828	\$ 19,828
Federal	57,300	57,300
Local / Donations	29,664	35,777
Service Fees and Other	1,411	900
	<hr/>	<hr/>
Gross Revenues	108,203	113,805
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	108,203	113,805
	<hr/>	<hr/>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	69,187	69,370
Independent Contractors	-	-
Travel	1,001	3,000
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	6,431	8,419
	<hr/>	<hr/>
Total Direct Expenditures	76,619	80,789
Allocated Expenditures		
Occupancy	3,356	3,112
Department Administration	15,445	14,811
Clinical	-	-
Medical Administration	12,783	15,093
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	31,584	33,016
	<hr/>	<hr/>
Total Expenditures	108,203	113,805
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #844 - STATE CARE COORDINATOR**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ 197,430	\$ 285,085
Federal	98,103	207,538
Local / Donations	-	65,154
Service Fees and Other	<u>2,942</u>	<u>2,099</u>
Gross Revenues	298,475	559,876
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>298,475</u>	<u>559,876</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	82,710	143,958
Independent Contractors	-	-
Travel	1,547	3,600
Space Occupancy	-	-
Office Administration	1,766	1,996
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>88,219</u>	<u>339,389</u>
Total Direct Expenditures	<u>174,242</u>	<u>488,943</u>
Allocated Expenditures		
Occupancy	7,402	5,779
Department Administration	6,025	32,268
Clinical	-	-
Medical Administration	4,992	32,886
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>18,419</u>	<u>70,933</u>
Total Expenditures	192,661	559,876
RSC Allocation	<u>-</u>	<u>-</u>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ 105,814</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #845 - RYAN WHITE**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	598,335	746,070
Local / Donations	85,805	75,242
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	684,140	821,312
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>684,140</u>	<u>821,312</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	217,018	218,603
Independent Contractors	56,196	57,000
Travel	1,443	6,200
Space Occupancy	-	-
Office Administration	15,644	22,579
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	295,657	433,662
	<hr/>	<hr/>
Total Direct Expenditures	585,958	738,044
Allocated Expenditures		
Occupancy	7,402	8,026
Department Administration	49,655	37,265
Clinical	-	-
Medical Administration	41,120	37,977
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	98,177	83,268
	<hr/>	<hr/>
Total Expenditures	684,135	821,312
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ 5</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #846 - BETTER MEALS BETTER SNACKS GRANT**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	16,202	27,500
Local / Donations	14,566	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	30,768	27,500
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>30,768</u>	<u>27,500</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	7,123	6,184
Independent Contractors	-	-
Travel	810	1,150
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	17,860	18,050
	<hr/>	<hr/>
Total Direct Expenditures	25,793	25,384
Allocated Expenditures		
Occupancy	1,149	489
Department Administration	2,092	1,305
Clinical	-	-
Medical Administration	1,734	322
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	4,975	2,116
Total Expenditures	<u>30,768</u>	<u>27,500</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>



**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #847 - TOBACCO FREE ENV - IFH GRANT**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	460	-
Service Fees and Other	<u>30,000</u>	<u>30,000</u>
Gross Revenues	30,460	30,000
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>30,460</u>	<u>30,000</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	1,467	3,850
Space Occupancy	-	-
Office Administration	-	150
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>72</u>	<u>26,000</u>
Total Direct Expenditures	<u>1,539</u>	<u>30,000</u>
Allocated Expenditures		
Occupancy	460	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>460</u>	<u>-</u>
Total Expenditures	1,999	30,000
RSC Allocation	<u>-</u>	<u>-</u>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ 28,461</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #848 - HEALTHY START**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ 51,000	\$ 51,000
Federal	-	-
Local / Donations	51,104	56,848
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	102,104	107,848
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>102,104</u>	<u>107,848</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	65,893	68,167
Independent Contractors	-	-
Travel	1,869	3,200
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	5,212	5,450
	<hr/>	<hr/>
Total Direct Expenditures	<u>72,974</u>	<u>76,817</u>
Allocated Expenditures		
Occupancy	2,161	2,331
Department Administration	14,756	13,715
Clinical	-	-
Medical Administration	12,213	14,985
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	<u>29,130</u>	<u>31,031</u>
Total Expenditures	<u>102,104</u>	<u>107,848</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #849 - HEROIN IMPACT COORDINATION**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	14,040	6,850
Service Fees and Other	-	8,393
	<hr/>	<hr/>
Gross Revenues	14,040	15,243
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>14,040</u>	<u>15,243</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	2,586	3,750
Independent Contractors	7,513	8,393
Travel	105	100
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	<u>10,204</u>	<u>12,243</u>
Allocated Expenditures		
Occupancy	2,299	1,000
Department Administration	839	1,000
Clinical	-	-
Medical Administration	698	1,000
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	<u>3,836</u>	<u>3,000</u>
Total Expenditures	<u>14,040</u>	<u>15,243</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #853 - PROJECT HANDS**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ 315,810	\$ 351,709
Federal	-	-
Local / Donations	59,221	75,711
Service Fees and Other	<u>1,478,680</u>	<u>1,756,951</u>
Gross Revenues	1,853,711	2,184,371
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>1,853,711</u>	<u>2,184,371</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	76,424	196,970
Independent Contractors	1,745,302	1,907,528
Travel	1,857	6,627
Space Occupancy	-	-
Office Administration	432	700
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>107</u>	<u>3,900</u>
Total Direct Expenditures	<u>1,824,122</u>	<u>2,115,725</u>
Allocated Expenditures		
Occupancy	5,747	10,638
Department Administration	13,040	28,581
Clinical	-	-
Medical Administration	10,802	29,427
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>29,589</u>	<u>68,646</u>
Total Expenditures	1,853,711	2,184,371
RSC Allocation	<u>-</u>	<u>-</u>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #857 - PHYSICAL ACTIVITY**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	113,532	119,620
Service Fees and Other	<u>2,000</u>	<u>2,000</u>
Gross Revenues	115,532	121,620
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>115,532</u>	<u>121,620</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	66,669	70,672
Independent Contractors	11,315	11,315
Travel	1,821	2,200
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>3,821</u>	<u>5,835</u>
Total Direct Expenditures	<u>83,626</u>	<u>90,022</u>
Allocated Expenditures		
Occupancy	3,678	1,134
Department Administration	15,082	15,088
Clinical	-	-
Medical Administration	12,491	15,376
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>31,251</u>	<u>31,598</u>
Total Expenditures	114,877	121,620
RSC Allocation	<u>-</u>	<u>-</u>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ 655</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #872 - GRANT CO. HEALTH CHALLENGE**

	<b>Actual</b>	<b>Budget</b>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	10,000	10,000
Service Fees and Other	-	-
	10,000	10,000
Gross Revenues	10,000	10,000
Close-Out Restricted Revenues	-	-
	10,000	10,000
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	10,000	10,000
	10,000	10,000
Total Direct Expenditures	10,000	10,000
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
Total Expenditures	10,000	10,000
RSC Allocation	-	-
	-	-
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #875 - HRSA REGIONAL COORDINATOR**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	61,483	65,000
Local / Donations	10,120	11,913
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	71,603	76,913
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>71,603</u>	<u>76,913</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	54,608	60,899
Independent Contractors	-	-
Travel	1,907	800
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	56,515	61,699
Allocated Expenditures		
Occupancy	2,436	2,213
Department Administration	12,652	13,217
Clinical	-	-
Medical Administration	-	(216)
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	15,088	15,214
Total Expenditures	<u>71,603</u>	<u>76,913</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #876 - CITIES READINESS INITIATIVE**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	55,222	71,870
Local / Donations	16,480	1,000
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	71,702	72,870
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>71,702</u>	<u>72,870</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	40,683	39,628
Independent Contractors	-	-
Travel	183	200
Space Occupancy	12,084	13,500
Office Administration	7,200	7,200
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	1,167	2,965
	<hr/>	<hr/>
Total Direct Expenditures	61,317	63,493
Allocated Expenditures		
Occupancy	1,241	1,130
Department Administration	9,144	8,247
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	10,385	9,377
Total Expenditures	<u>71,702</u>	<u>72,870</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>



**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #880 - HUD PROJECT MANAGER**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	68,950	68,950
Local / Donations	19,507	17,895
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	88,457	86,845
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>88,457</u>	<u>86,845</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	64,331	63,687
Independent Contractors	-	-
Travel	2,228	2,300
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	5,453	5,399
	<hr/>	<hr/>
Total Direct Expenditures	72,012	71,386
Allocated Expenditures		
Occupancy	1,839	1,691
Department Administration	14,606	13,768
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	16,445	15,459
	<hr/>	<hr/>
Total Expenditures	88,457	86,845
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #883 - EPSDT OUTREACH**

	<b>Actual</b>	<b>Budget</b>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	2,273	2,270
Service Fees and Other	4,319	205,057
Gross Revenues	6,592	207,327
Close-Out Restricted Revenues	-	-
Total Revenues	6,592	207,327
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	4,632	71,235
Independent Contractors	-	-
Travel	50	50
Space Occupancy	-	-
Office Administration	27	5,000
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	97,923
Total Direct Expenditures	4,709	174,208
Allocated Expenditures		
Occupancy	-	3,209
Department Administration	1,027	14,960
Clinical	-	-
Medical Administration	856	14,950
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	1,883	33,119
Total Expenditures	6,592	207,327
RSC Allocation	-	-
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #890 - PUBLIC HEALTH ASSESSMENT**

	<b>Actual</b>	<b>Budget</b>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	383,827	425,517
Service Fees and Other	5,650	6,750
Gross Revenues	389,477	432,267
Close-Out Restricted Revenues	-	-
Total Revenues	389,477	432,267
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	262,077	293,970
Independent Contractors	-	-
Travel	896	1,400
Space Occupancy	-	-
Office Administration	-	2,200
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	4,408	3,600
Total Direct Expenditures	267,381	301,170
Allocated Expenditures		
Occupancy	13,508	10,375
Department Administration	59,395	56,761
Clinical	-	-
Medical Administration	49,193	63,961
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	122,096	131,097
Total Expenditures	389,477	432,267
RSC Allocation	-	-
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #891 - MEDICAID MATCH**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	31,430	87,608
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	31,430	87,608
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>31,430</u>	<u>87,608</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	31,430	87,608
	<hr/>	<hr/>
Total Direct Expenditures	<u>31,430</u>	<u>87,608</u>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
	<hr/>	<hr/>
Total Expenditures	<u>31,430</u>	<u>87,608</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #892 - MINOR RESTRICTED**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	11,102	13,000
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	11,102	13,000
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>11,102</u>	<u>13,000</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	2,866	3,000
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	8,236	10,000
	<hr/>	<hr/>
Total Direct Expenditures	<u>11,102</u>	<u>13,000</u>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
	<hr/>	<hr/>
Total Expenditures	<u>11,102</u>	<u>13,000</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #894 - CAPITAL EQUIPMENT**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	93,145	92,000
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	93,145	92,000
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>93,145</u>	<u>92,000</u>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Capital Equipment Purchased	93,145	92,000
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	<u>93,145</u>	<u>92,000</u>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
	<hr/>	<hr/>
Total Expenditures	<u>93,145</u>	<u>92,000</u>
RSC Allocation	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #895 - ALLOCABLE DIRECT**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ 75,786	\$ 51,020
Federal	456,654	-
Local / Donations	72,343	-
Service Fees and Other	236,453	-
	<hr/>	<hr/>
Gross Revenues	841,236	51,020
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	841,236	51,020
	<hr/>	<hr/>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	39,648	39,648
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	11,372
	<hr/>	<hr/>
Total Direct Expenditures	39,648	51,020
	<hr/>	<hr/>
Allocated Expenditures		
Distributed Occupancy	-	-
Distributed Department Leave Time and Fringes	-	-
Distributed Clinical Leave	-	-
Distributed Medical Leave	-	-
Distributed Environmental Leave	-	-
Distributed Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
	<hr/>	<hr/>
Total Expenditures	39,648	51,020
	<hr/>	<hr/>
<b>Excess of Restricted Revenues Over Expenditures</b>	<u>\$ 801,588</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #897 - SPACE INDIRECT**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	-	-
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	-	-
	<hr/>	<hr/>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	162,727	164,362
Independent Contractors	-	-
Travel	541	1,000
Space Occupancy	291,949	251,500
Office Administration	-	-
Medical Supplies	-	-
Automotive	4,523	6,650
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	459,740	423,512
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	(459,740)	(423,512)
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	(459,740)	(423,512)
	<hr/>	<hr/>
Total Expenditures	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>
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**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #898 - GENERAL ADMINISTRATION**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	-	-
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	-	-
	<hr/>	<hr/>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	869,553	835,829
Independent Contractors	-	-
Travel	11,890	11,200
Space Occupancy	-	-
Office Administration	190,538	198,000
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	180,676	217,065
	<hr/>	<hr/>
Total Direct Expenditures	1,252,657	1,262,094
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	(1,252,657)	(1,262,094)
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	(1,252,657)	(1,262,094)
	<hr/>	<hr/>
Total Expenditures	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>
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**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #899 - CLINIC INDIRECT**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	-	-
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	-	-
	<hr/>	<hr/>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	2,181,848	2,108,878
Independent Contractors	-	-
Travel	4,566	3,100
Space Occupancy	-	-
Office Administration	100,200	113,112
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	12,221	25,580
	<hr/>	<hr/>
Total Direct Expenditures	2,298,835	2,250,670
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	(2,298,835)	(2,250,670)
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	(2,298,835)	(2,250,670)
	<hr/>	<hr/>
Total Expenditures	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>
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**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #900 - MEDICAL ADMINISTRATION**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	-	-
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	-	-
	<hr/>	<hr/>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	682,559	889,003
Independent Contractors	-	-
Travel	5,472	7,300
Space Occupancy	-	-
Office Administration	56,066	49,331
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	6,546	10,950
	<hr/>	<hr/>
Total Direct Expenditures	750,643	956,584
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	(750,643)	(956,584)
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	(750,643)	(956,584)
	<hr/>	<hr/>
Total Expenditures	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>
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**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)  
RESULTING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2014  
PROGRAM #901 - ENVIRONMENTAL ADMINISTRATION**

	<u>Actual</u>	<u>Budget</u>
<b>Revenues</b>		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	-	-
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	-	-
	<hr/>	<hr/>
<b>Expenditures</b>		
Direct Expenditures		
Salaries and Fringes	59,071	48,241
Independent Contractors	-	-
Travel	2,554	3,000
Space Occupancy	-	-
Office Administration	16,772	20,900
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	900	2,150
	<hr/>	<hr/>
Total Direct Expenditures	79,297	74,291
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	(79,297)	(74,291)
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	(79,297)	(74,291)
	<hr/>	<hr/>
Total Expenditures	-	-
	<hr/>	<hr/>
<b>Excess (Deficit) of Restricted Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>

**REQUIRED REGULATORY INFORMATION**

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014**

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Grantor's Amount	Cash / Accrued or Deferred Revenue at July 1, 2013	Receipts or Revenue Recognized	Disburse- ments / Expendi- tures	Cash / Accrued or Deferred Revenue at June 30, 2014
<b>U.S. Department for Health and Human Services Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health</b>							
<u>Tobacco Cessation Program (765)</u>							
Centers for Disease Control and Prevention Investigations & Technical Assistance	93.283	SJCB 02400013	\$ 20,000	\$ -	\$ 1,065	\$ 1,065	\$ -
<u>Child Health (800)</u>							
Immunization	93.268	SDF1 01050012	28,997	-	28,997	28,997	-
Immunization	93.268	SDF1 01050013	11,691	-	11,691	11,691	-
Immunization	93.268	SDF5 01050012	615	-	615	615	-
Immunization	93.268	SDF5 01050013	615	-	615	615	-
<u>Family Planning (802)</u>							
Title X - Family Planning	93.217	SBBH 01150014	190,726	-	174,832	174,832	-
<u>Quality Improvement (724)</u>							
National Public Health Improvement Initiative	93.507	SAAB 029900OL13	5,000	-	5,000	5,000	-
<u>ESVAR/VHP (729)</u>							
Emergency System for Advance Registration of Volunteer Health Professionals	93.089	SDKN 02200011	2,000	-	905	905	-
<u>MCH Nutrition (805)</u>							
MCH Block Grant	93.994	SJBB 01120012	8,922	-	8,922	8,922	-
MCH Block Grant	93.994	SJBB 01120013	26,766	-	26,766	26,766	-
<u>Tuberculosis (806)</u>							
TB Control	93.116	SDFD 01060014	2,050	-	2,050	2,050	-
<i>Page Total</i>			297,382	-	261,458	261,458	-

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014  
(CONTINUED)**

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Grantor's Amount	Cash / Accrued or Deferred Revenue at July 1, 2013	Receipts or Revenue Recognized	Disburse- ments / Expendi- tures	Cash / Accrued or Deferred Revenue at June 30, 2014
<i>Balance from Previous Page</i>			\$ 297,382	\$ -	\$ 261,458	\$ 261,458	\$ -
<b>U.S. Department for Health and Human Services Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health (Continued)</b>							
<u>Counter-Bioterrorism Preparedness Coordination (821)</u>							
Public Health Emergency Preparedness	93.074	SDP1 02140013	172,546	-	139,517	139,517	-
<u>Counter-Bioterrorism Epidemiology &amp; Surveillance (822)</u>							
Public Health Bioterrorism	93.074	SDP2 02140013	73,563	-	73,563	73,563	-
<u>Counter-Bioterrorism Medical Reserve Corp (757)</u>							
National Bioterrorism Hospital Preparedness Program	93.074	SDP9 02150013	10,031	-	5,091	5,091	-
<u>Counter-Bioterrorism Medical Reserve Corp (823)</u>							
National Bioterrorism Hospital Preparedness Program	93.074	SDP1 02140013	363	-	226	226	-
National Bioterrorism Hospital Preparedness Program	93.074	SDP9 02150013	5,690	-	4,268	4,268	-
<u>HRSA Regional Coordination (875)</u>							
National Bioterrorism Hospital Preparedness Program	93.074	SDP9 02150013	65,000	-	61,483	61,483	-
<u>Breast &amp; Cervical Cancer (813)</u>							
The Affordable Care Act: Centers for Disease Control Prevention - Investigations and Technical Assistance	93.283	SBBZ 01110013	78,109	-	78,109	78,109	-
<u>HIV Prevention and Education (843)</u>							
HIV Prevention Activities	93.940	SDGH 01400013	28,650	-	28,650	28,650	-
HIV Prevention Activities	93.940	SDGH 01400014	28,650	-	28,650	28,650	-
<u>Heart Disease/Stroke Prevention (832)</u>							
Centers for Disease Control and Prevention - Assistance Programs for Chronic Disease Prevention and Control	93.945	SCF2 02420014	10,000	-	7,284	7,284	-
<u>MCH Coordinator</u>							
MCH Block Grant	93.994	SJBB 01120012	134,256	-	48,998	48,998	-
<i>Page Total</i>			904,240	-	737,297	737,297	-
See accompanying notes.							

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014  
(CONTINUED)**

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Grantor's Amount	Cash / Accrued or Deferred Revenue at July 1, 2013	Receipts or Revenue Recognized	Disburse- ments / Expendi- tures	Cash / Accrued or Deferred Revenue at June 30, 2014
<i>Balance from Previous Page</i>			\$ 904,240	\$ -	\$ 737,297	\$ 737,297	\$ -
<b>U.S. Department for Health and Human Services Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health (Continued)</b>							
<u>Special Project - Immunization (839)</u>							
Immunization Cooperative Agreements	93.268	SDF1 01050012	47,574	-	38,231	38,231	
Immunization Cooperative Agreements	93.268	SDF1 01050013	43,574	-	35,608	35,608	
Immunization Cooperative Agreements	93.268	SDF3 01050012	24,655	-	23,432	23,432	
Immunization Cooperative Agreements	93.268	SDF3 01050013	25,201	-	21,824	21,824	-
<u>Diabetes Today (841)</u>							
The Affordable Care Act: Centers for Disease Control Prevention - Investigations and Technical Assistance	93.283	SCBD 02400013	1,250	-	967	967	
Centers for Disease Control and Prevention - Diabetes	93.945	SCB9 02420014	750		749	749	
<u>AIDS Ryan White (845)</u>							
HIV Care Formula Grant	93.917	SDGL 01690013	648,962	-	501,222	501,222	-
HIV Care Formula Grant	93.917	SDGL 01690014	97,108	-	97,108	97,108	-
<u>Healthy Communities (736)</u>							
Preventive Health and Health Services Block Grant	93.991	SCBB 01040012	15,244	-	15,244	15,244	-
Preventive Health and Health Services Block Grant	93.991	SCBB 01040013	20,000	-	20,000	20,000	-
<u>Cities Readiness Initiative (876)</u>							
Public Health Emergency Preparedness	93.074	SDP8 02140013	71,870	-	55,222	55,222	-
<u>Better Snacks Better Meals (846)</u>							
Centers for Disease Control and Prevention Obesity	93.945	SJCN 02420014	27,500		16,202	16,202	-
<i>Page Total</i>			<u>1,927,928</u>	<u>-</u>	<u>1,563,106</u>	<u>1,563,106</u>	<u>-</u>

See accompanying notes.



**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014  
(CONTINUED)**

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Grantor's Amount	Cash / Accrued or Deferred Revenue at July 1, 2013	Receipts or Revenue Recognized	Disburse- ments / Expendi- tures	Cash / Accrued or Deferred Revenue at June 30, 2014
<i>Balance from Previous Page</i>			\$ 1,927,928	\$ -	\$ 1,563,106	\$ 1,563,106	\$ -
<b>U.S. Department for Health and Human Services Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health (Continued)</b>							
<u>Allocable Direct (895)</u>							
Emergency System for Advance Registration of Volunteer Health Professionals	93.089	SDKN 02200011	13		13	13	-
Centers for Disease Control and Prevention Women's Cancer Screening Program	93.744	SBB3 01130013	8,412		8,412	8,412	
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	SJTC 0130G0011	8,025		8,025	8,025	-
State Partnership Grant to Improve Minority Health	93.296	SAE1 01020013	684		684	684	-
Ryan White Grant	93.917	SDGL 01690013	19,283	-	19,283	19,283	-
MCH Block Grant	93.994	SJBB 01120012	25,772	-	25,772	25,772	-
Public Health Emergency Preparedness	93.074	SDP1 02140012	61,181		61,181	61,181	-
Public Health Emergency Preparedness	93.074	SDP2 02140012	14,882		14,882	14,882	-
Public Health Emergency Preparedness	93.074	SDP8 02140012	8,309		8,309	8,309	-
Public Health Emergency Preparedness	93.074	SDP9 02150012	9,607		9,607	9,607	-
Title X - Family Planning	93.217	SBBH 01150013	16,759	-	16,759	16,759	-
Immunization	93.268	SDF1 01050012	8,141	-	8,141	8,141	-
Immunization	93.268	SDF2 01050012	1,302	-	1,302	1,302	-
Immunization	93.268	SDF3 01050012	6,839		6,839	6,839	-
National Breast and Cervical Cancer	93.283	SBBZ 01110012	23,059		23,059	23,059	-
Collaborative Grant - Tobacco	93.283	SJC B 02400012	13,233		13,233	13,233	
Centers for Disease Control and Prevention Investigations & Technical Assistance	93.283	SCBH 01350012	2,268		2,268	2,268	-
Diabetes Prevention and Control	93.283	SCBD 02400013	157		157	157	-
<b>Total U.S. Department for Health and Human Services Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health</b>			<u>2,155,854</u>	<u>-</u>	<u>1,791,032</u>	<u>1,791,032</u>	<u>-</u>

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014  
(CONTINUED)**

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Grantor's Amount	Cash / Accrued or Deferred Revenue at July 1, 2013	Receipts or Revenue Recognized	Disburse- ments / Expendi- tures	Cash / Accrued or Deferred Revenue at #####
<b>U.S. Department for Health and Human Services Federal Grant Direct (439)</b>							
<u>Occupational Safety and Health Program (828)</u>	93.262		\$ 1,079	\$ -	\$ 1,079	\$ 1,079	\$ -
<u>AIDS (844)</u>	14.241	AVOC	98,103	-	98,103	98,103	-
Total U.S. Department for Health and Human Services - Federal Grant Direct			99,182	-	99,182	99,182	-
<b>Total U.S. Department for Health and Human Services</b>			2,255,036	-	1,890,214	1,890,214	-
<b>U.S. Department of Agriculture Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health</b>							
<u>WIC (804)</u>							
Special Supplemental Nutrition Program for WIC	10.557	SJRC 01160013	437,572	-	437,572	437,572	-
Special Supplemental Nutrition Program for WIC	10.557	SJRC 01160014	1,092,798	-	1,092,798	1,092,798	-
<u>WIC Breastfeeding Promotion (833)</u>							
Special Supplemental Nutrition Program for WIC	10.557	SJRE 01160013	19,222	-	19,222	19,222	-
Special Supplemental Nutrition Program for WIC	10.557	SJRE 01160014	50,250	-	25,203	25,203	-
<u>WIC Peer Counseling (840)</u>							
Special Supplemental Nutrition Program for WIC	10.557	SJR0 02540012	12,500	-	8,871	8,871	-
Special Supplemental Nutrition Program for WIC	10.557	SJR0 02540013	37,500	-	28,165	28,165	-
<u>Allocable Direct (895)</u>							
Breastfeeding Peer Counseling	10.557	SJR0 02540012	8,266	-	8,266	8,266	-
WIC Federal	10.557	SJRC 01160013	203,742	-	203,742	203,742	-
Breast Feeding Promotion	10.557	SJRE 01160013	7,594	-	7,594	7,594	-
Breast Feeding Promotion	10.557	SJRE 01160013	1,608	-	1,608	1,608	-
Total U.S. Department of Agriculture Passed Through Kentucky Cabinet for Health and Family Services - Department for Public Health			1,871,052	-	1,833,041	1,833,041	-
<b>Total U.S. Department of Agriculture</b>			1,871,052	-	1,833,041	1,833,041	-
See accompanying notes.							

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014  
(CONTINUED)**

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Grantor's Amount	Cash / Accrued or Deferred Revenue at July 1, 2013	Receipts or Revenue Recognized	Disburse- ments / Expendi- tures	Cash / Accrued or Deferred Revenue at June 30, 2014
<b>U.S. Environmental Protection Agency Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health</b>							
<u>Community Safety (591)</u>							
State Indoor Radon	66.032	SPHD 02610010	\$ 26,000	\$ -	\$ 14,374	\$ 14,374	\$ -
<u>Allocable Direct (895)</u>							
State Indoor Radon	66.032	SPHD 02610010	676	-	676	676	-
Total U.S. Environmental Protection Agency - Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health			26,676	-	15,050	15,050	-
<b>U.S. Department of Housing and Urban Development Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health</b>							
<u>HUD Project Manager (880)</u>							
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	SPLB 02670011	68,950	-	68,950	68,950	-
<u>Allocable Direct (895)</u>							
HUD Grant	14.900	SPLB 02670011	6,843	-	6,843	6,843	-
Total U.S. Department of Housing and Urban Development Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health			75,793	-	75,793	75,793	-
<b>Total U.S. Department of Housing and Urban Development</b>			75,793	-	75,793	75,793	-
<b>Total Schedule of Expenditures of Federal Awards</b>			\$ 4,228,557	\$ -	\$ 3,814,098	\$ 3,814,098	\$ -

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014**

**NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Northern Kentucky Independent District Health Department and is presented on the basis of cash receipts and disbursements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Directors  
Northern Kentucky Independent  
District Health Department  
Edgewood, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and standards as issued by the Cabinet for Health & Family Services, Department for Public Health, Division of Administration & Financial Management, Administrative Reference for Local Health Department, the statement of assets, liabilities and fund balance resulting from cash transactions, of the Northern Kentucky Independent District Health Department (the District) as of June 30, 2014, and the related statement of revenues and expenditures (with budget) and changes in fund balances resulting from cash transactions for the year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 12, 2014.

Our report on the District's basic financial statements includes an adverse opinion on the statements in accordance with accounting principles generally accepted in the United States of America.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*VonLehman & Company Inc.*

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

The Board of Directors  
Northern Kentucky Independent  
District Health Department  
Edgewood, Kentucky

**Report on Compliance for Each Major Federal Program**

We have audited the Northern Kentucky Independent District Health Department's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Northern Kentucky Independent District Health Department's major federal programs and standards as issued by the Cabinet for Health & Family Services, Department for Public Health, Division of Administration & Financial Management, Administrative Reference for Local Health Department for the year ended June 30, 2014. The Northern Kentucky Independent District Health Department's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the Northern Kentucky Independent District Health Department's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and standards as issued by the Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management, Administrative Reference for Local Health Departments. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Northern Kentucky Independent District Health Department's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

### **Opinion on Each Major Federal Program**

In our opinion, the Northern Kentucky Independent District Health Department complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

### **Report on Internal Control over Compliance**

Management of the Northern Kentucky Independent District Health Department is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Northern Kentucky Independent District Health Department's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Northern Kentucky Independent District Health Department's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

We noted certain other matters that we reported to the management of the Northern Kentucky Independent District Health Department in a separate letter dated November 12, 2014.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*VonLehman & Company Inc.*

Fort Mitchell, Kentucky  
November 12, 2014



**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2014**

**Section I - Summary of Auditors' Results**

<b>FINANCIAL STATEMENTS</b>	
Type of Financial Statement Opinion	Unmodified – Regulatory Basis
Were there any material weaknesses reported at the financial statement level (GAGAS)?	No
Were there any significant deficiencies reported at the financial statement level (GAGAS)?	None Reported
Were there any reported material noncompliance at the financial statement level (GAGAS)?	No
<b>FEDERAL AWARDS</b>	
Were there any material weaknesses reported for major federal audit programs?	No
Were there any significant deficiencies reported for major programs?	None Reported
Type of Major Programs Compliance Opinion	Unmodified
Is there any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510?	No
Major Programs (list):	WIC [CFDA 10.557] HIV Care [CFDA 93.917] Family Planning [CFDA 93.217]
Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: > all others
Low Risk Auditee?	No

**Section II - Financial Statement Findings**

No matters to be reported.

**Section III – Federal Award Findings and Questioned Costs**

No matters to be reported.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT  
SCHEDULE OF STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2014**

**PRIOR YEAR - FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**PRIOR YEAR - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters were reported.