

**GREENUP COUNTY HEALTH DEPARTMENT**

**AUDITED FINANCIAL STATEMENTS**

**June 30, 2014**

**PREPARED BY:**

***LYNETTE R. SCHINDLER, CPA, PSC***

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**GREENUP COUNTY HEALTH DEPARTMENT**  
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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Health  
Greenup County Health Department

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Greenup County Health Department as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Greenup County Health Department's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note A; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. 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 error or fraud.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position – cash basis of the Greenup County Health Department as of June 30, 2014, and the respective changes in financial position – cash basis, thereof for the year then ended in conformity with the basis of accounting as described in Note A and the respective budgetary comparison.

### **Basis of Accounting**

We draw attention to Note A of the financial statements, which describes the basis of accounting. The financial statements are prepared on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the Kentucky Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management, *Administrative Reference*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

### **Other Matters**

#### *Required Supplementary Information*

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Greenup County Health Department's basic financial statements. The individually presented programs in the supplementary information are presented for purposes of additional analysis and are not part of the basic financial statements. The supplementary information is the responsibility of management and is 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 basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, these individually presented programs are fairly stated in all material respects in relation to the basic financial statements as a whole.

Greenup County Health Department  
October 27, 2014

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2014, on our consideration of Greenup County Health Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Greenup County Health Department's internal control over financial reporting and compliance.

*Lynette R. Schindler, CPA, PSC*

Pikeville, Kentucky  
October 27, 2014

**GREENUP COUNTY HEALTH DEPARTMENT**  
**STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE - CASH BASIS**  
 June 30, 2014

**ASSETS**

Cash - Local Bank Account	\$ 125,958.94
Petty Cash	<u>75.00</u>
<b>TOTAL ASSETS</b>	<b>\$ <u><u>126,033.94</u></u></b>

**LIABILITIES AND FUND BALANCE**

**CURRENT LIABILITIES**

Payroll Liabilities	\$ <u>10,836.85</u>
<b>TOTAL CURRENT LIABILITIES</b>	<b>10,836.85</b>

**FUND BALANCE**

Restricted Fund Balance - Federal 823	1,298.23
Restricted Fund Balance - State 712	167.65
Restricted Fund Balance - State 770	9,897.55
Restricted Fund Balance - State 842	2,899.76
Restricted Fund Balance - Fees 712	884.09
Restricted Fund Balance - Fees 736	20.21
Restricted Fund Balance - Fees 828	539.75
Restricted Fund Balance - Fees 831	3,790.33
Restricted Fund Balance - Fees 841	1,500.00
Restricted Fund Balance - Fees 855	1,201.78
Restricted Fund Balance - Fees 892	1,056.84
Unrestricted Fund Balance	<u>91,940.90</u>

<b>TOTAL FUND BALANCE</b>	<b><u>115,197.09</u></b>
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<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u><u>126,033.94</u></u></b>
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The accompanying notes to financial statements are an integral part of this statement.

**GREENUP COUNTY HEALTH DEPARTMENT**  
**STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS**  
For the Year Ended June 30, 2014

REVENUES COLLECTED:

State - Restricted Funds	\$ 106,388.69
State Environmental	12,250.30
DEI	2,060.64
State Core Public Hlth Grant	149,933.02
LHD Health Insurance	7,741.65
Title V Block Grant	25,338.46
Title X Family Planning	35,116.67
Prev. Services Block Grant	2,088.88
Federal Grant	344,729.07
Direct Federal Grant	31,317.32
Local Tax Appropriations	853,000.00
Donations	4,863.07
School Board Contracts	40,000.00
Program Admin Contracts	6,628.00
Title XVIII	549.84
Title XIX	298,391.64
Self-Pay	27,047.11
Program Income Carryover	50.79
Interest	238.26
Insurance	22,382.00
Other	2,573.00
Departmental Carryover	<u>25,593.39</u>
 TOTAL REVENUES COLLECTED	 1,998,281.80

EXPENDITURES PAID:

Salaries	912,845.87
Leave	121,603.01
Part-time Salaries	11,874.65
Fringe Benefits	511,995.32
Independent Contracts	60,002.22
Travel	20,880.71
Office Administration	56,814.91
Medical Supplies	38,205.87
Space Occupancy	84,706.04
Automotive	7,078.80
Other	103,173.96
Capital Expenditures	<u>0.00</u>
 TOTAL EXPENDITURES PAID	 <u>1,929,181.36</u>
 EXCESS OF REVENUES COLLECTED OVER EXPENDITURES PAID	 <u>\$ 69,100.44</u>

The accompanying notes to financial statements are an integral part of this statement.

**GREENUP COUNTY HEALTH DEPARTMENT**  
**STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS**  
**BUDGET TO ACTUAL**  
For the Year Ended June 30, 2014

	ORIGINAL HEALTH DEPT. BUDGET	FINAL HEALTH DEPT. BUDGET	TOTAL HEALTH DEPT. ACTUAL	OVER (UNDER) BUDGET
<b>REVENUES COLLECTED:</b>				
State - Restricted Funds	94,264.00	134,303.00	106,388.69	(27,914.31)
State Environmental	11,489.00	12,250.00	12,250.30	0.30
DEI	2,060.00	2,060.00	2,060.64	0.64
State Core Public Hlth Grant	149,933.00	149,933.00	149,933.02	0.02
LHD Health Insurance	7,742.00	7,742.00	7,741.65	(0.35)
Title V Block Grant	41,532.00	41,965.00	25,338.46	(16,626.54)
Title X Family Planning	33,620.00	35,200.00	35,116.67	(83.33)
Prev. Services Block Grant	4,700.00	3,556.00	2,088.88	(1,467.12)
Federal Grant	348,264.00	347,460.00	344,729.07	(2,730.93)
Direct Federal Grant	25,800.00	25,800.00	31,317.32	5,517.32
Local Tax Appropriations	790,000.00	790,000.00	853,000.00	63,000.00
Donations	0.00	0.00	4,863.07	4,863.07
School Board Contracts	90,000.00	90,000.00	40,000.00	(50,000.00)
Program Admin Contracts	6,800.00	6,800.00	6,628.00	(172.00)
Title XVIII	950.00	950.00	549.84	(400.16)
Title XIX	330,993.00	342,777.00	298,391.64	(44,385.36)
Program Income Carryover	0.00	0.00	50.79	50.79
Self-Pay	39,000.00	39,000.00	27,047.11	(11,952.89)
Interest	200.00	200.00	238.26	38.26
Insurance	0.00	0.00	22,382.00	22,382.00
Other	0.00	0.00	2,573.00	2,573.00
Departmental Carryover	22,223.00	22,223.00	25,593.39	3,370.39
<b>TOTAL REVENUES COLLECTED</b>	<b>1,999,570.00</b>	<b>2,052,219.00</b>	<b>1,998,281.80</b>	<b>(53,937.20)</b>
<b>EXPENDITURES PAID:</b>				
Salaries	1,046,934.00	1,046,934.00	912,845.87	(134,088.13)
Leave	0.00	0.00	121,603.01	121,603.01
Part-time Salaries	24,858.00	24,858.00	11,874.65	(12,983.35)
Fringe Benefits	536,699.00	536,699.00	511,995.32	(24,703.68)
Independent Contracts	82,129.00	82,129.00	60,002.22	(22,126.78)
Travel	19,625.00	19,625.00	20,880.71	1,255.71
Space Occupancy	73,420.00	73,420.00	84,706.04	11,286.04
Office Administration	59,300.00	59,300.00	56,814.91	(2,485.09)
Medical Supplies	36,902.00	36,902.00	38,205.87	1,303.87
Automotive	6,251.00	6,251.00	7,078.80	827.80
Other	110,272.00	110,272.00	103,173.96	(7,098.04)
Capital Expenditures	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES PAID</b>	<b>1,996,390.00</b>	<b>1,996,390.00</b>	<b>1,929,181.36</b>	<b>(67,208.64)</b>
<b>EXCESS OF REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>3,180.00</b>	<b>55,829.00</b>	<b>69,100.44</b>	<b>13,271.44</b>

The accompanying notes to financial statements are an integral part of this statement.



**GREENUP COUNTY HEALTH DEPARTMENT**  
**STATEMENT OF CHANGES IN FUND BALANCE - CASH BASIS**  
For the Year Ended June 30, 2014

	<u>UNRESTRICTED FUND BALANCE</u>	<u>RESTRICTED FUND BALANCE</u>	<u>TOTAL</u>
Fund Balance, June 30, 2013 per prior year audited financial statements	68,057.07	8,183.76	76,240.83
Transfer restricted fee fund balance to current operations		(50.79)	(50.79)
Transfer unrestricted funds to current operations	(25,593.39)		(25,593.39)
Repay federal funds	(4,500.00)		(4,500.00)
Excess 2013-14 revenues over expenditures - state restricted funds		10,415.60	10,415.60
Excess 2013-14 revenues over expenditures - federal restricted funds		1,298.23	1,298.23
Excess 2013-14 revenues over expenditures - fee restricted funds		3,409.39	3,409.39
Excess 2013-14 revenues over expenditures - unrestricted funds	<u>53,977.22</u>		<u>53,977.22</u>
Fund Balance, June 30, 2014	<u><u>91,940.90</u></u>	<u><u>23,256.19</u></u>	<u><u>115,197.09</u></u>

The accompanying notes to financial statements are an integral part of this statement.

**GREENUP COUNTY HEALTH DEPARTMENT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2014

**Note A – Statement of Significant Accounting Policies**

Greenup County Health Department is an independent local health department. It is under the guidance of the Kentucky Cabinet for Health and Family Services, Department for Public Health. The Health Department provides environmental and medical services to the people of Greenup County.

The Health Department maintains its records using the cash basis of accounting, which is prescribed by the Kentucky Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management, *Administrative Reference*. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. GASB Statement No. 34, *Basic Financial Statements---and Management's Discussion and Analysis---for State and Local Governments*, sets the standard for financial statement presentation in accordance with generally accepted accounting principles. As mandated by the Department for Public Health, the Health Department has elected not to apply the provisions of GASB Statement No. 34 for its financial statement presentation.

The Health Department accounts are organized on the basis of fund accounting, using the General Fund for operations. The General Fixed Asset Account Group is used to account for fixed assets used in the Health Department's operations. The Health Department does not maintain a record of the costs of its fixed assets although it does have a listing of equipment items. Therefore, our examination did not include fixed assets and no costs are recorded in the financial statements.

As mandated by the Department for Public Health, Greenup County Board of Health, which oversees the Greenup County Health Department, adopts an annual budget prepared in accordance with the cash basis of accounting, the basis of accounting utilized by the Health Department. The Board of Health also adopts the annual Program Plans for the Health Department, which represent the goals the Department intends to accomplish during the year in regard to its various programs.

**Note B – Statement of Significant Allocation Policies**

The local health department accounting system is organized into cost centers to which direct costs associated with each cost center's activities must be charged. Costs for all patient visits are first charged to the 700 cost center and are then allocated on a monthly basis to the 800-813 cost centers using Medicare resource based relative value factors. Costs for laboratory and radiology are first charged to the 718 cost center and are then allocated on a monthly basis to the 800-813 cost centers.

The Health Department has seven indirect cost pools and allocates indirect costs in the following manner as prescribed in the *Administrative Reference*:

General Environmental Costs - total costs benefiting the total environmental program are accumulated in Program 901 and are allocated to reporting areas based on the percentage of direct salaries and fringe benefits of each environmental reporting area to total environmental direct salaries and fringe benefits.

**GREENUP COUNTY HEALTH DEPARTMENT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2014

General Medical Costs - total costs benefiting the total medical program are accumulated in Program 900 and are allocated to reporting areas based on the percentage of direct salaries and fringe benefits of each medical reporting area to total medical direct salaries and fringe benefits.

Department Administration Costs - total costs benefiting the entire health department are accumulated in Program 898 and are allocated to reporting areas based on the percentages of direct salaries and fringe benefits of each reporting area to total environmental and medical program salaries and fringe benefits.

Space Indirect Costs - total space costs are accumulated in Program 897 and are allocated to each reporting area based on square footage utilization for each program.

Clinic Indirect Costs – total costs benefiting the clinic programs are accumulated in Program 899 and are allocated to clinic reporting areas based on the percentage of direct salaries and fringe benefits of each clinic reporting area to total clinic direct salaries and fringe benefits.

Capital Expenditures over \$5,000 per item are not allocated but are accumulated in Program 894 unless they would benefit a specific program.

**Note C – Cash and Investments**

Greenup County Health Department cash is in a checking account and is under the \$250,000 guaranteed by the Federal Deposit Insurance Corporation (F.D.I.C.).

**Note D – Fund Balance**

Amounts in the restricted fund balance are restricted to the programs which generated the excess revenues. These amounts will be carried forward to the next fiscal year, paid back to the state or federal government, or transferred to the unrestricted fund balance. During FY 2014, \$51 of restricted fee funds was transferred to current operations as restricted program fees carryover. Amounts in the unrestricted fund balance can be used in any program where additional funds are needed. In FY 2014, \$25,593 was transferred from unrestricted funds to current operations, and \$4,500 of unrestricted funds was paid back to the federal government.

**Note E – Leases**

Greenup County Health Department rented office space under a one-year, annually renewable lease which expired June 30, 2014 for a clinic in South Shore, Kentucky at \$600 per month. The Health Department has chosen not to renew the lease for FY 2015, and instead has elected to rent the space on a month-to-month basis.

Rental expense for the year ended June 30, 2014 was \$7,200.

**GREENUP COUNTY HEALTH DEPARTMENT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2014

**Note F – Reconciliation of Financial Statements Income to Actual Income (Loss) from Current Operations**

Total Revenues Collected	\$1,998,281.80
Less Carryover:	
Program Carryover	(50.79)
Unrestricted Carryover	<u>(25,593.39)</u>
Revenue from Current Operations:	1,972,637.62
Less Expenditures Paid:	<u>(1,929,181.36)</u>
Revenue Collected from Current Operations Over (Under) Expenditures Paid – Cash Basis	<u>\$ 43,456.26</u>

**Note G – Pension Plan**

Full-time employees of Greenup County Health Department are covered by the Kentucky Employees Retirement System (KERS), a defined benefit plan which covers substantially all regular full-time employees of any state department, board, or agency directed by Executive Order to participate in the system.

The plan provides for retirement, disability, and death benefits. Participating employees contributed 5% of their gross compensation to the retirement system. First time employees hired after September 1, 2008 are subject to an additional 1% retirement withholding. The Health Department contributed 26.79% of full-time employees' gross compensation to the retirement system as a fringe benefit. Vesting in a retirement benefit begins immediately upon entry into the retirement system. The participant has a fully vested interest after the completion of sixty months of service, twelve of which must be current service.

For 2013-14, full-time employees of Greenup County Health Department contributed \$54,675 and the Health Department contributed \$255,455 in matching payments to the Kentucky Employees Retirement System. The Health Department also paid an additional \$20,925 in matching funds in July of 2014 for June 2014 retirement wages. These figures are based on a KERS covered payroll of \$1,032,318 and a total payroll of \$1,046,324.

For more information on the retirement plan, annual audits of the Kentucky Employees Retirement System are published yearly and sent to the covered entities.

**GREENUP COUNTY HEALTH DEPARTMENT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2014

**Note H – Insurance and Related Activities**

Greenup County Health Department is exposed to various forms of loss of assets associated with the risks of fire, personal liability, theft, vehicle accidents, errors and omissions, fiduciary responsibility, etc. Each of these risk areas are covered through the purchase of commercial insurance which includes worker's compensation insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

**Note I – Contingencies**

Greenup County Health Department receives funding from federal and state government agencies. These funds are to be used for designated purposes only. For government agency grants, if the grantors' 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 Organization for its disbursements. The amount of such future refunds and unreimbursed disbursements, if any, is not expected to be significant. Continuation of the health department's grant programs is predicated upon the grantors' satisfaction that the funds provided are being spent as intended and the grantors' intent to continue their programs.

The Kentucky Department for Public Health has not yet billed Greenup County Health Department for their Medicaid match for the second half of FY 2014. The Health Department is unable to determine the amount of these required future payments.

**Note J – Subsequent Events**

Subsequent events have been evaluated through October 27, 2014, which is the date the financial statements were available to be issued.

## **SUPPLEMENTARY INFORMATION**

**GREENUP COUNTY HEALTH DEPARTMENT**  
**STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS**  
**"500" ENVIRONMENTAL PROGRAM REPORTING AREAS**  
For the Year Ended June 30, 2014

	<u>FOOD 500</u>	<u>PUBLIC FACILITIES 520</u>	<u>GENERAL SANITATION 540</u>	<u>ONSITE SEWAGE 560</u>
<b>REVENUES COLLECTED:</b>				
State Preventive Health	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	0.00
DEI	2,060.64	0.00	0.00	0.00
State Core Public Hlth Grant	981.00	0.00	0.00	0.00
State Environmental	12,250.30	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00	0.00
Direct Federal Grant	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	29,936.94	11,767.49	9,995.92	68,958.30
Donations	755.07	0.00	0.00	50.00
Program Admin Contracts	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	0.00
Self-pay	0.00	0.00	225.00	13,575.76
Interest	237.22	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Departmental Carryover	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>46,221.17</b>	<b>11,767.49</b>	<b>10,220.92</b>	<b>82,584.06</b>
<b>EXPENDITURES PAID:</b>				
Salaries	13,867.00	3,580.82	3,048.34	24,758.02
Leave	3,228.31	833.71	709.54	5,763.93
Part Time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	7,644.21	1,972.61	1,680.96	13,646.98
Space Occupancy	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	7,844.50
Travel	1,722.52	283.82	1.84	1,436.20
Office Administration	0.00	24.15	296.54	0.00
Automotive	0.00	0.00	14.48	0.00
Other	110.91	50.15	0.00	91.27
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	11,283.34	2,915.49	2,482.16	20,147.61
Allocated Environmental	2,878.39	743.31	632.75	5,139.19
Allocated Space	5,486.49	1,363.43	1,354.31	3,756.36
<b>TOTAL EXPENDITURES PAID</b>	<b>46,221.17</b>	<b>11,767.49</b>	<b>10,220.92</b>	<b>82,584.06</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

The accompanying notes to financial statements are an integral part of this statement.

**GREENUP COUNTY HEALTH DEPARTMENT**  
**STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS**  
**MEDICAL PROGRAM REPORTING AREAS**  
For the Year Ended June 30, 2014

	PREVENTIVE PRESENTING PROBLEMS 700	DENTAL 712	LAB OTHER TESTING 718	Q I GRANT 724
<b>REVENUES COLLECTED:</b>				
State Preventive Health	0.00	0.00	0.00	0.00
State Restricted	0.00	100.00	0.00	0.00
State Core Public Hlth Grant	0.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00	4,969.35
Direct Federal Grant	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	59.28	0.00	0.00
Program Income Carry-Over	0.00	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Departmental Carryover	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>0.00</b>	<b>159.28</b>	<b>0.00</b>	<b>4,969.35</b>
<b>EXPENDITURES PAID:</b>				
Salaries	161,770.31	0.00	4,284.07	0.00
Leave	35,853.30	0.00	949.40	0.00
Part Time Salaries	5,629.80	0.00	0.00	0.00
Fringe Benefits	89,672.45	0.00	2,360.07	0.00
Space Occupancy	0.00	0.00	0.00	0.00
Independent Contracts	3,302.27	0.00	3,639.14	0.00
Travel	264.70	0.00	0.00	0.00
Office Administration	0.00	0.00	0.00	0.00
Medical Supplies	14,167.93	0.00	8,876.81	4,969.35
Automotive	0.00	0.00	0.00	0.00
Other	(5,605.24)	0.00	0.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	136,233.07	0.00	3,487.65	0.00
Allocated Clinic	172,556.75	0.00	4,415.46	0.00
Allocated Medical	33,204.81	0.00	849.58	0.00
Allocated Space	39,884.11	0.00	1,225.11	0.00
Breast Feeding Education	(4,270.67)	0.00	0.00	0.00
Allocated Prev Med Visits	(341,641.91)	0.00	0.00	0.00
Allocated Prev Counsel	(3,999.33)	0.00	0.00	0.00
Allocated Prob Med Visits	(256,508.85)	122.27	0.00	0.00
Allocated Prob Counsel	(80,513.50)	0.00	0.00	0.00
Lab/Radiology	0.00	0.00	(30,087.29)	0.00
<b>TOTAL EXPENDITURES PAID</b>	<b>0.00</b>	<b>122.27</b>	<b>0.00</b>	<b>4,969.35</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>37.01</b>	<b>0.00</b>	<b>0.00</b>

The accompanying notes to financial statements are an integral part of this statement.



**GREENUP COUNTY HEALTH DEPARTMENT**  
**STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS**  
**MEDICAL PROGRAM REPORTING AREAS**  
For the Year Ended June 30, 2014

	UK-HPV <u>727</u>	ESAR-VHP <u>729</u>	HEALTHY COMMUNITIES <u>736</u>	CONSOLIDATED SCHOOL HEALTH <u>740</u>
<u>REVENUES COLLECTED:</u>				
State Preventive Health	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	0.00
State Core Public Hlth Grant	0.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	433.04
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	1,959.88	0.00
Federal Grant	0.00	0.00	0.00	0.00
Direct Federal Grant	1,500.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	365.43	303.60	0.00	0.00
Donations	0.00	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	0.00
Program Income Carry-Over	0.00	0.00	50.79	0.00
Self-pay	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Departmental Carryover	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>1,865.43</b>	<b>303.60</b>	<b>2,010.67</b>	<b>433.04</b>
<u>EXPENDITURES PAID:</u>				
Salaries	675.72	78.47	536.62	0.00
Leave	132.47	15.62	105.21	0.00
Part Time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	372.33	44.57	296.69	0.00
Space Occupancy	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	0.00	85.94	15.00	0.00
Office Administration	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Other	0.00	0.00	266.43	433.04
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	551.12	63.10	437.53	0.00
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	133.79	15.90	106.66	0.00
Allocated Space	0.00	0.00	246.53	0.00
Breast Feeding Education	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	0.00	0.00	0.00	0.00
Allocated Prev Counsel	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	0.00	0.00	0.00	0.00
Allocated Prob Counsel	0.00	0.00	0.00	0.00
Lab/Radiology	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES PAID</b>	<b>1,865.43</b>	<b>303.60</b>	<b>2,010.67</b>	<b>433.04</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

The accompanying notes to financial statements are an integral part of this statement.

**GREENUP COUNTY HEALTH DEPARTMENT**  
**STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS**  
**MEDICAL PROGRAM REPORTING AREAS**  
For the Year Ended June 30, 2014

	ACCREDITATION 750	HUMANA VITALITY 758	MCH COORDINATOR 766	COMPETITIVE HOME VISITING 767
<b>REVENUES COLLECTED:</b>				
State Preventive Health	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	0.00
State Core Public Hlth Grant	0.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	10,254.94	0.00
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00	52,640.00
Direct Federal Grant	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	31,496.13	4,149.14	9,158.66	49,251.87
Donations	0.00	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	0.00
Program Income Carry-Over	0.00	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00	0.00
Insurance	0.00	22,382.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Departmental Carryover	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>31,496.13</b>	<b>26,531.14</b>	<b>19,413.60</b>	<b>101,891.87</b>
<b>EXPENDITURES PAID:</b>				
Salaries	9,759.58	9,561.55	5,964.82	31,742.52
Leave	1,911.97	1,873.38	1,168.72	6,218.21
Part Time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	5,379.12	5,268.99	3,286.28	17,497.23
Space Occupancy	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	0.00	147.58	0.00	2,852.63
Office Administration	0.00	0.00	0.00	67.20
Medical Supplies	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	7,942.93	7,783.06	4,854.94	25,831.36
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	1,935.88	1,896.58	1,183.61	6,296.07
Allocated Space	4,566.65	0.00	2,955.23	11,386.65
Breast Feeding Education	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	0.00	0.00	0.00	0.00
Allocated Prev Counsel	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	0.00	0.00	0.00	0.00
Allocated Prob Counsel	0.00	0.00	0.00	0.00
Lab/Radiology	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES PAID</b>	<b>31,496.13</b>	<b>26,531.14</b>	<b>19,413.60</b>	<b>101,891.87</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

The accompanying notes to financial statements are an integral part of this statement.

**GREENUP COUNTY HEALTH DEPARTMENT**  
**STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS**  
**MEDICAL PROGRAM REPORTING AREAS**  
For the Year Ended June 30, 2014

	COMP HV START-UP/ ADMIN <u>768</u>	KCCSP- HB 265 <u>770</u>	PHEP SPECIAL PROJECTS <u>771</u>	HBE ASSISTANCE <u>772</u>
<b>REVENUES COLLECTED:</b>				
State Preventive Health	0.00	0.00	0.00	0.00
State Restricted	0.00	70,399.00	0.00	0.00
State Core Public Hlth Grant	0.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	7,673.00	0.00	0.00	2,494.12
Direct Federal Grant	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	3,776.75	0.00	2,058.07	7,301.96
Donations	0.00	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	0.00
Program Income Carry-Over	0.00	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Departmental Carryover	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>11,449.75</b>	<b>70,399.00</b>	<b>2,058.07</b>	<b>9,796.08</b>
<b>EXPENDITURES PAID:</b>				
Salaries	2,265.01	4,552.87	745.46	3,549.19
Leave	443.71	891.74	146.30	695.54
Part Time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	1,248.11	2,510.54	412.67	1,957.49
Space Occupancy	0.00	0.00	0.00	0.00
Independent Contracts	0.00	31,500.00	0.00	0.00
Travel	629.16	100.94	0.00	0.00
Office Administration	25.98	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Other	4,269.44	15,646.45	0.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	1,842.69	3,706.42	605.81	2,890.25
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	449.11	902.91	147.83	703.61
Allocated Space	276.54	1,106.38	0.00	0.00
Breast Feeding Education	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	0.00	0.00	0.00	0.00
Allocated Prev Counsel	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	0.00	0.00	0.00	0.00
Allocated Prob Counsel	0.00	0.00	0.00	0.00
Lab/Radiology	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES PAID</b>	<b>11,449.75</b>	<b>60,918.25</b>	<b>2,058.07</b>	<b>9,796.08</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>9,480.75</b>	<b>0.00</b>	<b>0.00</b>

The accompanying notes to financial statements are an integral part of this statement.

**GREENUP COUNTY HEALTH DEPARTMENT**  
**STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS**  
**MEDICAL PROGRAM REPORTING AREAS**  
For the Year Ended June 30, 2014

	PEDIATRIC/ ADOLESCENT VISITS 800	CHILDHOOD IMMUNIZATION 801	FAMILY PLANNING 802	MATERNITY SERVICES 803	WIC VISITS 804
<b>REVENUES COLLECTED:</b>					
State Preventive Health	0.00	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	614.25	0.00	0.00
State Core Public Hlth Grant	24,970.58	0.00	25,000.00	2,833.89	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	32,266.67	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00	0.00
Federal Grant	7,911.00	0.00	0.00	0.00	165,971.15
Direct Federal Grant	0.00	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00	0.00
Local Tax Appropriations	129,173.92	643.32	55,218.65	0.00	56,298.49
Donations	0.00	0.00	0.00	0.00	0.00
Program Admin Contracts	823.00	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00	0.00
Title XIX	68,112.50	0.00	23,557.42	0.00	0.00
Program Income Carry-Over	0.00	0.00	0.00	0.00	0.00
Self-pay	1,745.59	0.00	2,867.22	0.00	0.00
Interest	1.04	0.00	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Departmental Carryover	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>232,737.63</b>	<b>643.32</b>	<b>139,524.21</b>	<b>2,833.89</b>	<b>222,269.64</b>
<b>EXPENDITURES PAID:</b>					
Salaries	364.49	212.65	178.05	0.00	2,050.16
Leave	71.34	41.48	34.96	0.00	401.83
Part-time Salaries	0.00	0.00	0.00	0.00	0.00
Fringe Benefits	200.88	115.97	100.03	0.00	1,132.13
Space Occupancy	0.00	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	167.95	1,382.36	0.00
Travel	0.00	0.00	0.00	0.00	0.00
Office Administration	0.00	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	7,035.62	0.00	0.00
Automotive	0.00	0.00	0.00	0.00	0.00
Other	1,461.50	0.00	7.96	0.00	242.74
Capital Expenditures	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	298.70	172.48	143.04	0.00	1,670.20
Allocated Clinic	0.00	0.00	0.00	0.00	0.00
Allocated Medical	72.04	42.10	35.55	0.00	407.01
Allocated Space	0.00	58.64	0.00	0.00	148.68
Breast Feeding Education	0.00	0.00	0.00	0.00	4,270.67
Allocated Prev Med Visits	219,887.65	0.00	70,445.10	0.00	0.00
Allocated Prev Counsel	0.00	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	7,700.53	0.00	54,866.81	1,412.33	122,317.57
Allocated Prob Counsel	0.00	0.00	0.00	0.00	80,513.50
Lab/Radiology	2,680.50	0.00	6,509.14	39.20	9,115.15
<b>TOTAL EXPENDITURES PAID</b>	<b>232,737.63</b>	<b>643.32</b>	<b>139,524.21</b>	<b>2,833.89</b>	<b>222,269.64</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

The accompanying notes to financial statements are an integral part of this statement.

**GREENUP COUNTY HEALTH DEPARTMENT**  
**STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS**  
**MEDICAL PROGRAM REPORTING AREAS**  
For the Year Ended June 30, 2014

	NUTRITION GROUP ACTIVITIES 805	TUBERCULOSIS VISITS 806	SEXUALLY TRANSMITTED DISEASE 807	DIABETES VISITS 809	ADULT VISITS 810
<b>REVENUES COLLECTED:</b>					
State Preventive Health	0.00	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	0.00	0.00
State Core Public Hlth Grant	976.21	25,000.00	11,859.40	11,053.74	19,065.00
State Restricted Carryover	0.00	0.00	0.00	0.00	0.00
Title V MCH Block Grant	3,815.99	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00	0.00
Federal Grant	0.00	50.00	0.00	0.00	0.00
Direct Federal Grant	0.00	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	14,553.11	0.00	0.00	11,298.97
Donations	0.00	0.00	0.00	0.00	8.00
Program Admin Contracts	0.00	0.00	0.00	0.00	5,805.00
Title XVIII	0.00	0.00	0.00	0.00	549.84
Title XIX	187.02	1,544.27	909.49	0.00	2,081.30
Program Income Carry-Over	0.00	0.00	0.00	0.00	0.00
Self-pay	58.79	2,203.70	848.69	0.00	3,543.00
Interest	0.00	0.00	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Departmental Carryover	0.00	0.00	0.00	0.00	0.69
<b>TOTAL REVENUES COLLECTED</b>	<b>5,038.01</b>	<b>43,351.08</b>	<b>13,617.58</b>	<b>11,053.74</b>	<b>42,351.80</b>
<b>EXPENDITURES PAID:</b>					
Salaries	354.22	0.00	297.71	2,761.76	2,679.96
Leave	69.53	0.00	58.22	541.21	524.88
Part-time Salaries	0.00	0.00	0.00	59.88	0.00
Fringe Benefits	195.84	0.00	165.58	1,529.49	1,479.25
Space Occupancy	0.00	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00	0.00
Travel	0.00	0.00	8.10	92.54	0.00
Office Administration	0.00	0.00	0.00	0.00	0.00
Medical Supplies	0.00	811.52	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	290.28	0.00	244.00	2,297.05	2,179.25
Allocated Clinic	0.00	0.00	0.00	0.00	0.00
Allocated Medical	70.17	0.00	58.94	559.52	531.45
Allocated Space	58.64	326.14	58.64	3,212.29	909.36
Breast Feeding Education	0.00	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	0.00	599.69	164.86	0.00	24,345.63
Allocated Prev Counsel	3,999.33	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	0.00	38,687.45	9,972.91	0.00	8,894.42
Allocated Prob Counsel	0.00	0.00	0.00	0.00	0.00
Lab/Radiology	0.00	2,926.28	2,588.62	0.00	807.60
<b>TOTAL EXPENDITURES PAID</b>	<b>5,038.01</b>	<b>43,351.08</b>	<b>13,617.58</b>	<b>11,053.74</b>	<b>42,351.80</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

The accompanying notes to financial statements are an integral part of this statement.

**GREENUP COUNTY HEALTH DEPARTMENT**

**STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS**

**MEDICAL PROGRAM REPORTING AREAS**

For the Year Ended June 30, 2014

	BREAST CERVICAL CANCER 813	COMMUNITY BASED SERVICES 818	BIO- TERRORISM AREA A 821	BIO- TERRORISM AREA E 823
<b>REVENUES COLLECTED:</b>				
State Preventive Health	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	0.00
State Core Public Hlth Grant	25,000.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	11,177.00	0.00	29,337.00	2,444.25
Direct Federal Grant	0.00	0.00	0.00	3,500.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	14,020.89	7,272.95	24,578.46	0.00
Donations	0.00	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	1,941.73	0.00	0.00	0.00
Program Income Carry-Over	0.00	0.00	0.00	0.00
Self-pay	879.36	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Departmental Carryover	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>53,018.98</b>	<b>7,272.95</b>	<b>53,915.46</b>	<b>5,944.25</b>
<b>EXPENDITURES PAID:</b>				
Salaries	0.00	2,591.15	17,694.98	1,490.93
Leave	0.00	507.74	3,466.49	291.90
Part-time Salaries	0.00	0.00	0.00	0.00
Fringe Benefits	0.00	1,428.83	9,752.98	820.31
Space Occupancy	0.00	0.00	0.00	0.00
Independent Contracts	8,806.00	0.00	0.00	0.00
Travel	0.00	65.19	692.25	140.30
Office Administration	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	0.00	2,107.73	14,400.77	1,211.63
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	0.00	513.67	3,509.67	295.66
Allocated Space	58.64	58.64	4,398.32	395.29
Breast Feeding Education	0.00	0.00	0.00	0.00
Allocated Prev Med Visits	26,198.98	0.00	0.00	0.00
Allocated Prev Counsel	0.00	0.00	0.00	0.00
Allocated Prob Med Visits	12,534.56	0.00	0.00	0.00
Allocated Prob Counsel	0.00	0.00	0.00	0.00
Lab/Radiology	5,420.80	0.00	0.00	0.00
<b>TOTAL EXPENDITURES PAID</b>	<b>53,018.98</b>	<b>7,272.95</b>	<b>53,915.46</b>	<b>4,646.02</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,298.23</b>

The accompanying notes to financial statements are an integral part of this statement.

**GREENUP COUNTY HEALTH DEPARTMENT**

**STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS**

**MEDICAL PROGRAM REPORTING AREAS**

For the Year Ended June 30, 2014

	OVARIAN CANCER SCREENING 827	CULTURAL COMPETENCY 828	CARDIO- VASCULAR HEALTH 832	CERVICAL CANCER FREE KY GRANT 835	TOBACCO CONTROL 836
<b>REVENUES COLLECTED:</b>					
State Preventive Health	0.00	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	0.00	14,065.60
State Core Public Hlth Grant	0.00	0.00	727.49	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00	0.00	0.00
Direct Federal Grant	26,317.32	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00	0.00
Local Tax Appropriations	13,527.31	0.00	0.00	115.79	12,876.88
Donations	50.00	0.00	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	0.00	0.00
Program Income Carry-Over	0.00	0.00	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00
Other	0.00	2,573.00	0.00	0.00	0.00
Departmental Carryover	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>39,894.63</b>	<b>2,573.00</b>	<b>727.49</b>	<b>115.79</b>	<b>26,942.48</b>
<b>EXPENDITURES PAID:</b>					
Salaries	4,898.97	488.02	263.43	41.32	8,648.52
Leave	959.79	95.69	51.70	8.00	1,694.31
Part-time Salaries	0.00	0.00	0.00	0.00	0.00
Fringe Benefits	2,702.16	267.25	145.41	24.40	4,765.55
Space Occupancy	0.00	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00	0.00
Travel	0.00	0.00	0.00	0.00	761.64
Office Administration	0.00	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00	0.00
Other	25,444.32	690.46	0.00	0.00	174.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	3,988.29	395.46	214.56	33.65	7,038.41
Allocated Clinic	0.00	0.00	0.00	0.00	0.00
Allocated Medical	972.15	96.37	52.39	8.42	1,715.07
Allocated Space	928.95	0.00	0.00	0.00	2,144.98
<b>TOTAL EXPENDITURES PAID</b>	<b>39,894.63</b>	<b>2,033.25</b>	<b>727.49</b>	<b>115.79</b>	<b>26,942.48</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>539.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

The accompanying notes to financial statements are an integral part of this statement.

**GREENUP COUNTY HEALTH DEPARTMENT**  
**STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS**  
**MEDICAL PROGRAM REPORTING AREAS**  
For the Year Ended June 30, 2014

	BREAST FEEDING COUNSELING 840	DIABETES TODAY 841	HIV COUNSELING VISITS 842	HANDS 853
<b>REVENUES COLLECTED:</b>				
State Preventive Health	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	897.84	17,510.00
State Core Public Hlth Grant	0.00	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00
Federal Grant	28,461.71	0.00	0.00	0.00
Direct Federal Grant	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00
Local Tax Appropriations	1,569.80	0.00	0.00	77,170.90
Donations	0.00	1,500.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	177,540.00
Program Income Carry-Over	0.00	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Departmental Carryover	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>30,031.51</b>	<b>1,500.00</b>	<b>897.84</b>	<b>272,220.90</b>
<b>EXPENDITURES PAID:</b>				
Salaries	4,572.18	0.00	0.00	87,692.72
Leave	895.75	0.00	0.00	17,179.40
Part-time Salaries	5,817.91	0.00	0.00	0.00
Fringe Benefits	3,031.05	0.00	0.00	48,343.14
Space Occupancy	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00
Travel	411.62	0.00	0.00	8,815.09
Office Administration	2,173.96	0.00	0.00	669.10
Automotive	35.01	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00
Other	124.99	0.00	0.00	3,009.54
Capital Expenditures	0.00	0.00	0.00	0.00
Allocated Departmental	8,456.19	0.00	0.00	71,364.39
Allocated Clinic	0.00	0.00	0.00	0.00
Allocated Medical	2,061.26	0.00	0.00	17,394.91
Allocated Space	2,451.59	0.00	0.00	17,752.61
<b>TOTAL EXPENDITURES PAID</b>	<b>30,031.51</b>	<b>0.00</b>	<b>0.00</b>	<b>272,220.90</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>1,500.00</b>	<b>897.84</b>	<b>0.00</b>

The accompanying notes to financial statements are an integral part of this statement.



**GREENUP COUNTY HEALTH DEPARTMENT**  
**STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS**  
**MEDICAL PROGRAM REPORTING AREAS**  
For the Year Ended June 30, 2014

	ASTHMA MGMT 855	ARTHRITIS 856	PHYSICAL ACTIVITY 857	SUPP SCHOOL HEALTH 858	ASTHMA CONTROL 859
<b>REVENUES COLLECTED:</b>					
State Preventive Health	0.00	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	0.00	0.00
State Core Public Hlth Grant	0.00	2,465.71	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00	0.00	0.00
Direct Federal Grant	0.00	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	3,418.64	185,057.05	0.00
Donations	0.00	0.00	0.00	0.00	0.00
School Board Contracts	0.00	0.00	0.00	40,000.00	0.00
Program Admin Contracts	0.00	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00	5,898.23	0.00
Program Income Carry-Over	0.00	0.00	0.00	0.00	0.00
Self-pay	1,100.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Departmental Carryover	0.00	0.00	0.00	423.69	2,897.02
<b>TOTAL REVENUES COLLECTED</b>	<b>1,100.00</b>	<b>2,465.71</b>	<b>3,418.64</b>	<b>231,378.97</b>	<b>2,897.02</b>
<b>EXPENDITURES PAID:</b>					
Salaries	228.53	863.17	0.00	76,388.95	1,049.52
Leave	44.78	169.24	0.00	14,964.60	205.62
Part-time Salaries	0.00	0.00	0.00	0.00	0.00
Fringe Benefits	126.05	477.41	0.00	42,109.21	578.26
Space Occupancy	0.00	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	3,360.00	0.00	0.00
Travel	0.00	23.46	0.00	261.60	1.88
Automotive	0.00	0.00	0.00	0.00	0.00
Office Administration	0.00	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	2,344.64	0.00
Other	0.00	0.00	0.00	0.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	185.11	702.57	0.00	62,167.75	854.03
Allocated Clinic	0.00	0.00	0.00	0.00	0.00
Allocated Medical	44.91	171.22	0.00	15,152.13	207.71
Allocated Space	157.82	58.64	58.64	17,990.09	0.00
<b>TOTAL EXPENDITURES PAID</b>	<b>787.20</b>	<b>2,465.71</b>	<b>3,418.64</b>	<b>231,378.97</b>	<b>2,897.02</b>
<b>EXCESS REVENUES COLLECTED</b>	<b>312.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OVER EXPENDITURES PAID</b>	<b>312.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

The accompanying notes to financial statements are an integral part of this statement.

**GREENUP COUNTY HEALTH DEPARTMENT**  
**STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS**  
**MEDICAL PROGRAM REPORTING AREAS**  
For the Year Ended June 30, 2014

	EPSDT/KCHIP NOTIFICATION 883	CORE PUBLIC HEALTH 890	MEDICAID MATCH 891	MINOR RESRICTED 892	ALLOCABLE DIRECT 895
<b>REVENUES COLLECTED:</b>					
State Preventive Health	0.00	0.00	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00	0.00	2,802.00
State Core Public Hlth Grant	0.00	0.00	0.00	0.00	0.00
LHD Health Insurance	0.00	0.00	0.00	0.00	7,741.65
Title V MCH Block Grant	0.00	0.00	0.00	0.00	10,834.49
Title X Family Planning	0.00	0.00	0.00	0.00	2,850.00
Preventive Services Block Grant	0.00	0.00	0.00	0.00	129.00
Federal Grant	0.00	0.00	0.00	0.00	31,600.49
Direct Federal Grant	0.00	0.00	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00	0.00	0.00
Local Tax Appropriations	0.00	17,684.61	0.00	0.00	0.00
Donations	0.00	0.00	0.00	2,500.00	0.00
Program Admin Contracts	0.00	0.00	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00	0.00	0.00
Title XIX	10,798.81	0.00	0.00	0.00	5,761.59
Program Income Carry-Over	0.00	0.00	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other Health Departments	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Departmental Carryover	752.82	1,307.03	20,212.14	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>11,551.63</b>	<b>18,991.64</b>	<b>20,212.14</b>	<b>2,500.00</b>	<b>61,719.22</b>
<b>EXPENDITURES PAID:</b>					
Salaries	2,795.51	5,838.56	0.00	0.00	0.00
Leave	547.43	1,142.54	0.00	0.00	0.00
Part-time Salaries	267.26	0.00	0.00	0.00	0.00
Fringe Benefits	1,563.26	3,219.92	0.00	0.00	7,742.00
Space Occupancy	0.00	0.00	0.00	0.00	0.00
Independent Contracts	0.00	0.00	0.00	0.00	0.00
Travel	0.00	0.00	0.00	0.00	0.00
Office Administration	0.00	0.00	0.00	0.00	0.00
Medical Supplies	0.00	0.00	0.00	0.00	0.00
Automotive	0.00	0.00	0.00	0.00	0.00
Other	483.00	43.51	20,212.14	1,443.16	0.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00
Allocated Departmental	2,490.58	4,741.54	0.00	0.00	0.00
Allocated Environmental	0.00	0.00	0.00	0.00	0.00
Allocated Clinic	0.00	0.00	0.00	0.00	0.00
Allocated Medical	607.24	1,160.43	0.00	0.00	0.00
Allocated Space	2,797.35	2,845.14	0.00	0.00	0.00
<b>TOTAL EXPENDITURES PAID</b>	<b>11,551.63</b>	<b>18,991.64</b>	<b>20,212.14</b>	<b>1,443.16</b>	<b>7,742.00</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,056.84</b>	<b>53,977.22</b>

The accompanying notes to financial statements are an integral part of this statement.

**GREENUP COUNTY HEALTH DEPARTMENT**  
**STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS**  
**TOTAL MEDICAL PROGRAMS**  
For the Year Ended June 30, 2014

	<u>TOTAL MEDICAL PROGRAMS</u>
<u>REVENUES COLLECTED:</u>	
State Restricted	106,388.69
State Core Public Hlth Grant	148,952.02
LHD Health Insurance	7,741.65
Title V MCH Block Grant	25,338.46
Title X Family Planning	35,116.67
Preventive Services Block Grant	2,088.88
Federal Grant	344,729.07
Direct Federal Grant	31,317.32
Local Tax Appropriations	732,341.35
Donations	4,058.00
School Board Contracts	40,000.00
Program Admin Contracts	6,628.00
Title XVIII	549.84
Title XIX	298,391.64
Program Income Carry-Over	50.79
Self-pay	13,246.35
Interest	1.04
Insurance	22,382.00
Other	2,573.00
Departmental Carryover	25,593.39
	<hr/>
TOTAL REVENUES COLLECTED	1,847,488.16
 <u>EXPENDITURES PAID:</u>	
Salaries	459,931.65
Leave	94,374.00
Part Time Salaries	11,774.85
Fringe Benefits	262,322.90
Space Occupancy	0.00
Independent Contracts	52,157.72
Travel	15,369.62
Office Administration	2,936.24
Medical Supplies	38,205.87
Automotive	35.01
Other	68,347.44
Capital Expenditures	0.00
Allocated Departmental	383,877.59
Allocated Clinic	176,972.21
Allocated Medical	93,566.33
Allocated Space	118,516.29
	<hr/>
TOTAL EXPENDITURES PAID	1,778,387.72
	<hr/>
EXCESS OF REVENUES COLLECTED OVER EXPENDITURES PAID	69,100.44

The accompanying notes to financial statements are an integral part of this statement.

**GREENUP COUNTY HEALTH DEPARTMENT**  
**STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS**  
**INDIRECT PROGRAM REPORTING AREAS**  
For the Year Ended June 30, 2014

	SPACE INDIRECT 897	DEPARTMENTAL INDIRECT 898	CLINIC INDIRECT 899
<b>REVENUES COLLECTED:</b>			
State Preventive Health	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00
State Core Public Hlth Grant	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00
Direct Federal Grant	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	0.00
Donations	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00
Program Income Carry-Over	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES PAID:</b>			
Salaries	29,506.60	209,617.00	103,190.77
Leave	0.00	0.00	16,693.52
Part-time Salaries	0.00	0.00	0.00
Fringe Benefits	16,264.24	115,552.67	56,883.30
Travel	0.00	1,198.92	14.72
Space Occupancy	84,706.04	0.00	0.00
Independent Contracts	0.00	0.00	0.00
Office Administration	0.00	53,557.98	0.00
Medical Supplies	0.00	0.00	0.00
Automotive	0.00	7,029.31	0.00
Other	0.00	33,750.31	189.90
Capital Expenditures	0.00	0.00	0.00
Distributed Departmental	0.00	(420,706.19)	0.00
Distributed Clinic	0.00	0.00	(176,972.21)
Distributed Medical	0.00	0.00	0.00
Distributed Environmental	0.00	0.00	0.00
Distributed Space	(130,476.88)	0.00	0.00
<b>TOTAL EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

The accompanying notes to financial statements are an integral part of this statement.

**GREENUP COUNTY HEALTH DEPARTMENT**  
**STATEMENT OF REVENUES COLLECTED AND EXPENDITURES PAID - CASH BASIS**  
**INDIRECT PROGRAM REPORTING AREAS**  
For the Year Ended June 30, 2014

	MEDICAL INDIRECT 900	ENVIRONMENTAL INDIRECT 901	TOTAL INDIRECT
<b>REVENUES COLLECTED:</b>			
State Preventive Health	0.00	0.00	0.00
State Restricted	0.00	0.00	0.00
State Core Public Hlth Grant	0.00	0.00	0.00
State Restricted Carryover	0.00	0.00	0.00
Title V MCH Block Grant	0.00	0.00	0.00
Title X Family Planning	0.00	0.00	0.00
Preventive Services Block Grant	0.00	0.00	0.00
Federal Grant	0.00	0.00	0.00
Direct Federal Grant	0.00	0.00	0.00
Federal Restricted Carryover	0.00	0.00	0.00
Local Tax Appropriations	0.00	0.00	0.00
Donations	0.00	0.00	0.00
Program Admin Contracts	0.00	0.00	0.00
Title XVIII	0.00	0.00	0.00
Title XIX	0.00	0.00	0.00
Program Income Carry-Over	0.00	0.00	0.00
Self-pay	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Other	0.00	0.00	0.00
<b>TOTAL REVENUES COLLECTED</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES PAID:</b>			
Salaries	59,647.62	5,698.05	407,660.04
Leave	0.00	0.00	16,693.52
Part-time Salaries	99.80	0.00	99.80
Fringe Benefits	32,888.76	3,138.69	224,727.66
Travel	731.15	121.92	2,066.71
Space Occupancy	0.00	0.00	84,706.04
Independent Contracts	0.00	0.00	0.00
Office Administration	0.00	0.00	53,557.98
Medical Supplies	0.00	0.00	0.00
Automotive	0.00	0.00	7,029.31
Other	199.00	434.98	34,574.19
Capital Expenditures	0.00	0.00	0.00
Distributed Departmental	0.00	0.00	(420,706.19)
Distributed Clinic	0.00	0.00	(176,972.21)
Distributed Medical	(93,566.33)	0.00	(93,566.33)
Distributed Environmental	0.00	(9,393.64)	(9,393.64)
Distributed Space	0.00	0.00	(130,476.88)
<b>TOTAL EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXCESS REVENUES COLLECTED OVER EXPENDITURES PAID</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

The accompanying notes to financial statements are an integral part of this statement.

**LYNETTE R. SCHINDLER, CPA, PSC**

130 Scott Ave.  
Pikeville, KY 41501  
(606) 437-1025  
Fax (606) 437-1026

**INDEPENDENT AUDITOR'S 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***

To the Board of Health  
Greenup County Health Department

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Greenup County Health Department as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Greenup County Health Department's basic financial statements, and have issued our report thereon dated October 27, 2014.

Our report disclosed that, as described in Note A to the financial statements, Greenup County Health Department prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the Kentucky Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management, *Administrative Reference*, which is a comprehensive basis of accounting other than 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 Greenup County Health Department's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Greenup County Health Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Greenup County Health Department'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.

Board of Directors  
October 27, 2014

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

### **Purpose of this Report**

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

*Lynette R. Schindler, CPA, PSC*

Pikeville, Kentucky  
October 27, 2014

**GREENUP COUNTY HEALTH DEPARTMENT**  
**AUDIT ADJUSTMENTS**  
For the Year Ended June 30, 2014

<u>ADJUSTMENT DESCRIPTION</u>	<u>ACCOUNT NUMBER</u>	<u>DEBIT</u>	<u>CREDIT</u>
1. Prior Audit Adjustment	147064	137.19	
	148087		106.01
	150000		41.87
	171000	10.69	
2. Close State Restricted Funds	712	37.01	
	172712		37.01
	770	9,480.75	
	172770		9,480.75
	842	897.84	
	172842		897.84
3. Close Federal Restricted Funds	823	1,298.23	
	173823		1,298.23
4. Close Restricted Fee Funds	841	1,500.00	
	174841		1,500.00
	855	312.80	
	174855		312.80
	892	1,056.84	
	174892		1,056.84
	828	539.75	
	174828		539.75
5. Close Unrestricted Funds	895	53,977.22	
	171000		53,997.22



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To the Board of Health  
Greenup County Health Department.

We have audited the financial statements of the governmental activities of the Greenup County Health Department for the year ended June 30, 2014, and have issued our report thereon dated October 27, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 24, 2014. Professional standards require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Greenup County Health Department are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during FY 2014. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

*Difficulties Encountered in Performing the Audit*

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

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has agreed to correct all such

Board of Health  
Greenup County Health Department

misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management for FY 2014 were material, either individually or in the aggregate, to the financial statements as a whole.

*Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 27, 2014.

*Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

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

Board of Health  
Greenup County Health Department

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the cash basis and budget laws of the Kentucky Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management, *Administrative Reference*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

Sincerely,

*Lynette Schindler, CPA, PSC*

Pikeville, Kentucky  
October 27, 2014