

**NORTHERN KENTUCKY INDEPENDENT
DISTRICT HEALTH DEPARTMENT**

JUNE 30, 2016

*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, 2016, 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 notes 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, 2016, 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, 2016 and for the year then ended in conformity with the basis of accounting described in the notes to the financial statements.

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 Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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.

The supplementary and supporting information section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 19, 2016, 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.

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, 2016 and 2015. This information is presented in conjunction with the audited financial statements that follow this section.

Financial Highlights

- The Unassigned and Restricted Reserves total of the District at the close of the most recent year is \$7,143,699 (fund balance).
- This was an increase of \$596,805 from the prior year, comprised of Excess of Revenues and Transfers over Expenditures of \$748,522 and Prior Year Deferred Restricted Receipts Recognized in the Current Year of \$151,717.
- At the end of the current fiscal year the unassigned fund balance was \$4,212,974.

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, the District's following activities are reported as such:

- 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, 2016 compared to June 30, 2015.

**Table 1
Fund Balance**

	June 30,	
	2016	2015
Total Assets	\$ 7,198,121	\$ 6,579,214
Total Liabilities	54,422	32,320
Fund Balances		
Nonspendable	13,788	-
Restricted	511,106	437,603
Assigned	405,831	393,375
Committed	2,000,000	2,000,000
Unassigned	4,212,974	3,715,916
Total Fund Balances	\$ 7,143,699	\$ 6,546,894

Fund balance of the District increased 9% to \$7,143,699 in FY 2016 compared to FY 2015. 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 paid. The primary asset of the District is cash held at financial institution(s). The largest portion of the District's fund balances is unassigned. However, portions of the unassigned fund balance have been designated for unused vacation pay and capital improvements. As of June 30, 2016, the District has an unassigned fund balance of \$4,212,974.

An additional 7% of the District's fund balance are considered to be restricted. This amount represents resources that are subject to external restrictions on how they may be used.

The unassigned fund balance 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 2016, as well as revenue and expense comparisons to 2015.

**Table 2
Changes in Fund Balance**

	June 30,	
	2016	2015
Revenues		
Local	\$ 6,761,708	\$ 6,672,939
Federal	3,619,690	3,344,151
State	2,840,837	2,745,989
Medicaid	1,392,942	2,068,968
Other Fees/Interest	583,669	524,885
Grants	335,336	373,981
	<u>15,534,182</u>	<u>15,730,913</u>
Total Revenues		
Expenditures		
Salary/Fringe	10,266,681	10,084,598
Contracts*	2,158,023	2,579,348
Travel	155,324	147,626
Space (Maintenance)	327,302	319,896
Office	410,192	398,964
Medical	225,100	177,497
Auto	7,637	11,304
Program/Other Operating	1,226,913	1,158,507
Capital	8,488	61,987
	<u>14,785,660</u>	<u>14,939,727</u>
Total Expenditures		
Excess (Deficit) of Revenues Over (Under) Expenditures	748,522	791,186
Transfers from Beginning of Year Unrestricted Fund Balance	<u>54,575</u>	<u>12,925</u>
Excess of Revenues and Transfers Over Expenditures	<u>\$ 803,097</u>	<u>\$ 804,111</u>

*Includes \$2 mil + pass-through contact with ECS for HANDS services.

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

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

During the 2016 fiscal year, the District saw revenues (not including Unrestricted Reserve usage) decrease by \$196,731, or 1%, compared to 2015. This is primarily due to a decrease in HANDS services compared to FY 2015. Expenditures decreased by \$154,066, or 1%, compared to 2015, much of which is attributable to decreases in contract expense as we adjust to changing service levels. Revenues exceeded expenditures by \$803,097.

Debt and Capital Asset Administration

Because the District is required to prepare its financial statements on the modified cash basis of accounting, capital assets would be reported as an expenditure in the year paid rather than being capitalized and/or depreciated over their estimated useful lives and debt receipts are reported as proceeds in the year received and payments are reported as expenditures in the year paid rather than being booked as liabilities. However, the District has no outstanding debt obligations as of June 30, 2016.

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 the local tax revenue and new programs but this is expected to be minimal at best. The District Board is expected to budget into reserves as it begins to incur expenses related to the purchase of land and planning for a new administrative building, which funds have been set aside for.

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 - 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, 2016**

ASSETS

Cash	\$	7,184,333
Prepaid Payroll Withholdings		<u>13,788</u>
Total Assets	\$	<u><u>7,198,121</u></u>

LIABILITIES AND FUND BALANCES

Liabilities

Payroll Withholdings	\$	41,983
Admin Fees Payable		<u>12,439</u>
Total Liabilities		<u>54,422</u>

Unassigned

Fund Balances

Unassigned		4,212,974
Nonspendable - Prepaid Withholdings		13,788
Assigned for Unused Vacation Pay		405,831
Committed to Capital Improvements		2,000,000
Restricted for Specific Public Health Progress		<u>511,106</u>

Total Fund Balances		<u>7,143,699</u>
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Total Liabilities and Fund Balances	\$	<u><u>7,198,121</u></u>
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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, 2016**

	Actual	Budget
Revenues		
State	\$ 2,840,837	\$ 3,076,932
Federal	3,619,690	3,635,467
Local / Donations	6,761,708	6,841,334
Service Fees and Other	2,311,947	2,793,859
Close Out Restricted Revenues	54,575	-
	15,588,757	16,347,592
Expenditures		
Salaries and Fringes	10,266,681	10,790,429
Independent Contractors	2,158,023	2,840,555
Travel	155,324	190,842
Space Occupancy	327,302	310,836
Office Administration	410,192	428,682
Medical Supplies	225,100	273,653
Automotive	7,637	14,000
Capital Equipment Purchased	8,488	8,500
Other Direct Expenditures	1,226,913	1,490,095
	14,785,660	16,347,592
Excess of Revenues Over Expenditures	803,097	-
Transfers from Beginning of Year		
Unrestricted Fund Balance	-	-
	803,097	-
Excess of Revenues Over Expenditures	\$ 803,097	\$ -

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, 2016**

	<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>
Balance at July 1	\$ 3,715,916	\$ 393,315	\$ 60	\$ 2,000,000	\$ 6,109,291
Unrestricted Reserve Transfer	(67,031)	12,516	(60)	-	(54,575)
Current Year Excess of Unrestricted Revenues Over Expenditures	<u>577,877</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>577,877</u>
Balance at June 30	<u>\$ 4,226,762</u>	<u>\$ 405,831</u>	<u>\$ -</u>	<u>\$ 2,000,000</u>	<u>\$ 6,632,593</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, 2016**

Balance at July 1	\$	437,603
Prior Year Deferred Restricted Receipts Recognized in the Current Year		(151,717)
Prior Year Deferred Restricted Receipts Refunded to State in the Current Year		<u>-</u>
Restated Balance at July 1		285,886
Current Year Excess of Restricted Revenues Over Expenditures		<u>225,220</u>
Balance at June 30	\$	<u><u>511,106</u></u>

See accompanying notes.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

General Fixed Assets

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

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 three months 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Subsequent Events

The District has evaluated subsequent events through October 19, 2016, which is the date 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 financial institutions in excess of insured limits. The Federal Deposit Insurance Corporation (FDIC) insures account balances up to \$250,000 for each business depositor. At June 30, 2016, the carrying amount of the District's deposits with financial institutions was \$7,184,333 and the bank balance was \$7,537,575. 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 - EXCESS UNRESTRICTED FUND BALANCE

In accordance with Title 902 of the Kentucky Administrative Regulation, Chapter 8, Paragraph 170, Section 3, Use of Receipts, the state allotment to a local health department shall be adjusted if the local health department accumulates an unrestricted fund balance, as of June 30th of the fiscal year, in excess of thirty percent (30%) of that year's expenditures for non-fee programs plus forty percent (40%) of that year's expenditures for fee-for-service programs, or \$100,000, whichever is greater. The local health department shall submit, to the Department for Public Health, a written plan of use for the amount of the excess. If approved, the funds shall be placed into a local restricted fund to be used solely for the purpose(s) approved. As of June 30, 2016, the Northern Kentucky Independent District Health Department had no excess unrestricted fund balances.

NOTE 5 - OPERATING LEASES

The District has entered into several operating leases for equipment. The leases have maturities extending through April, 2021. Lease expense for the year ended June 30, 2016 was \$32,431.

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

Years Ending June 30,		
2017	\$	16,566
2018		9,934
2019		6,687
2020		2,243
2021		587
		36,017
	\$	36,017

NOTE 6 - 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 38.77% of the employee's compensation during the fiscal year ended June 30, 2016.

The District's required contributions for pension obligations to KERS for the fiscal years ended June 30, 2016, 2015 and 2014 was \$2,287,909, \$2,377,179 and \$1,656,974, respectively. One hundred percent has been contributed for fiscal years 2016, 2015, and 2014.

NOTE 6 - RETIREMENT (Continued)

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, 2015. The Commonwealth of Kentucky's Comprehensive Annual Financial Reports should be referred to for additional disclosures related to the KERS.

The proportional share of the net pension liability as of June 30, 2016 for the District, under accounting principles generally accepted in the United States of America, can be obtained at the KERS website. The District's June 30, 2016 proportion for the nonhazardous system and pension expense that would have been recognized can also be obtained at the KERS website. The net pension liability was measured as of June 30, 2015 and the total pension liability used to calculate the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers.

NOTE 7 - 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 1st beginning fund balances have been restated.

NOTE 8 - VACATION PAY

District employees have accumulated earned but unused vacation pay as of June 30, 2016. The earned but unused vacation pay is shown as an assignment 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, 2016
PROGRAM #500 - FOOD SERVICE**

	Actual	Budget
Revenues		
State	\$ 276,007	\$ 276,007
Federal	2,500	2,500
Local / Donations	771,875	674,920
Service Fees and Other	118,116	108,350
Gross Revenues	1,168,498	1,061,777
Close-Out Restricted Revenues	-	-
Total Revenues	1,168,498	1,061,777
Expenditures		
Direct Expenditures		
Salaries and Fringes	851,428	780,338
Independent Contractors	-	-
Travel	26,228	27,125
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	16,222	16,425
Total Direct Expenditures	893,878	823,888
Allocated Expenditures		
Occupancy	36,016	25,626
Department Administration	186,244	160,887
Clinical	-	-
Medical Administration	-	-
Environmental Administration	52,360	51,376
Lab	-	-
Total Indirect Expenditures	274,620	237,889
Total Expenditures	1,168,498	1,061,777
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
RESULTING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2016
PROGRAM #520 - PUBLIC FACILITIES**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	307,166	284,885
Service Fees and Other	<u>1,400</u>	<u>1,400</u>
Gross Revenues	308,566	286,285
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>308,566</u>	<u>286,285</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	211,057	209,965
Independent Contractors	-	-
Travel	7,798	8,000
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>1,507</u>	<u>2,400</u>
Total Direct Expenditures	<u>220,362</u>	<u>220,365</u>
Allocated Expenditures		
Occupancy	9,344	7,949
Department Administration	65,886	47,801
Clinical	-	-
Medical Administration	-	-
Environmental Administration	12,974	10,170
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>88,204</u>	<u>65,920</u>
Total Expenditures	308,566	286,285
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #540 - GENERAL SANITATION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 73,911	\$ 73,911
Federal	-	-
Local / Donations	132,534	170,441
Service Fees and Other	<u>3,440</u>	<u>3,500</u>
Gross Revenues	209,885	247,852
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>209,885</u>	<u>247,852</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	147,080	177,574
Independent Contractors	-	-
Travel	7,519	8,500
Space Occupancy	-	-
Office Administration	532	800
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>3,316</u>	<u>5,000</u>
Total Direct Expenditures	<u>158,447</u>	<u>191,874</u>
Allocated Expenditures		
Occupancy	7,501	6,999
Department Administration	34,895	37,863
Clinical	-	-
Medical Administration	-	-
Environmental Administration	9,042	11,116
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>51,438</u>	<u>55,978</u>
Total Expenditures	209,885	247,852
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #560 - ON-SITE SEWAGE**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	165,008	165,254
Service Fees and Other	<u>133,275</u>	<u>133,275</u>
Gross Revenues	298,283	298,529
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>298,283</u>	<u>298,529</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	217,495	214,073
Independent Contractors	-	-
Travel	227	1,000
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	5,061	10,000
Equipment Purchased	-	-
Other Direct	<u>1,009</u>	<u>1,625</u>
Total Direct Expenditures	<u>223,792</u>	<u>226,698</u>
Allocated Expenditures		
Occupancy	9,519	9,001
Department Administration	51,602	48,736
Clinical	-	-
Medical Administration	-	-
Environmental Administration	13,370	14,094
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>74,491</u>	<u>71,831</u>
Total Expenditures	298,283	298,529
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #590 - SMOKING ENFORCEMENT (KENTON COUNTY)**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	397	1,105
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	397	1,105
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	397	1,105
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	161	706
Independent Contractors	-	-
Travel	-	25
Space Occupancy	-	-
Office Administration	144	144
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	305	875
Allocated Expenditures		
Occupancy	44	23
Department Administration	39	161
Clinical	-	-
Medical Administration	-	-
Environmental Administration	9	46
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	92	230
	<hr/>	<hr/>
Total Expenditures	397	1,105
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -
	<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, 2016
PROGRAM #591 - RADON**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	14,179	18,290
Local / Donations	16,851	18,290
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	31,030	36,580
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>31,030</u>	<u>36,580</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	18,635	21,114
Independent Contractors	-	-
Travel	-	500
Space Occupancy	-	-
Office Administration	500	1,000
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	5,412	6,882
	<hr/>	<hr/>
Total Direct Expenditures	<u>24,547</u>	<u>29,496</u>
Allocated Expenditures		
Occupancy	921	887
Department Administration	4,416	4,807
Clinical	-	-
Medical Administration	-	-
Environmental Administration	1,146	1,390
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	<u>6,483</u>	<u>7,084</u>
Total Expenditures	<u>31,030</u>	<u>36,580</u>
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #700 - PREVENTION AND PRESENTING PROBLEMS**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	-	-
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	-	-
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	1,420,008	1,503,388
Independent Contractors	2,202	5,816
Travel	10,414	11,050
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	16,652	18,625
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	1,449,276	1,538,879
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	181,920	183,905
Department Administration	336,924	347,098
Clinical	1,940,840	2,064,595
Medical Administration	349,500	341,539
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	2,809,184	2,937,137
	<hr/>	<hr/>
Total Expenditures	4,258,460	4,476,016
	<hr/>	<hr/>
RSC Allocation	(4,258,460)	(4,476,016)
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #712 - DENTAL HEALTH**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 42,900	\$ 42,900
Federal	-	-
Local / Donations	183,050	171,007
Service Fees and Other	<u>113,299</u>	<u>114,759</u>
Gross Revenues	339,249	328,666
Close-Out Restricted Revenues	<u>12,648</u>	<u>-</u>
Total Revenues	<u>351,897</u>	<u>328,666</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	175,792	192,085
Independent Contractors	1,000	1,000
Travel	2,881	3,400
Space Occupancy	-	-
Office Administration	5,686	8,150
Medical Supplies	6,548	12,400
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>3,673</u>	<u>4,500</u>
Total Direct Expenditures	<u>195,580</u>	<u>221,535</u>
Allocated Expenditures		
Occupancy	7,238	6,881
Department Administration	41,709	43,730
Clinical	-	-
Medical Administration	43,261	41,643
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>92,208</u>	<u>92,254</u>
Total Expenditures	287,788	313,789
RSC Allocation	<u>42,585</u>	<u>14,877</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u>\$ 21,524</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, 2016
PROGRAM #718 - LABORATORY/RADIOLOGY**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	-	-
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	-	-
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	12,342	15,246
Independent Contractors	379	580
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	18,426	18,550
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	31,147	34,376
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	2,106	1,857
Department Administration	2,948	3,597
Clinical	17,287	21,689
Medical Administration	3,048	3,424
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	25,389	30,567
	<hr/>	<hr/>
Total Expenditures	56,536	64,943
	<hr/>	<hr/>
RSC Allocation	(56,536)	(64,943)
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #725 - PINK COUNTY INITIATIVE GRANT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	40,000	40,000
Local / Donations	-	1,220
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	40,000	41,220
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	40,000	41,220
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	3,904
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	4,143
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	5,569	31,953
	<hr/>	<hr/>
Total Direct Expenditures	5,569	40,000
Allocated Expenditures		
Occupancy	-	255
Department Administration	-	495
Clinical	-	-
Medical Administration	-	470
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	1,220
Total Expenditures	<hr/>	<hr/>
	5,569	41,220
RSC Allocation	<hr/>	<hr/>
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	<hr/>	<hr/>
	\$ 34,431	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
RESULTING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2016
PROGRAM #727 - SYRINGE ACCESS EXCHANGE PROGRAM**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	284,737	177,730
Service Fees and Other	<u>1,000</u>	<u>1,000</u>
Gross Revenues	285,737	178,730
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>285,737</u>	<u>178,730</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	167,811	118,141
Independent Contractors	-	2,000
Travel	2,778	2,750
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>33,781</u>	<u>20,250</u>
Total Direct Expenditures	<u>204,370</u>	<u>143,141</u>
Allocated Expenditures		
Occupancy	10,923	3,527
Department Administration	34,581	16,423
Clinical	-	-
Medical Administration	35,863	15,639
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>81,367</u>	<u>35,589</u>
Total Expenditures	285,737	178,730
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #734 - INCREASING AWARENESS OF ACES/STRENGTHENING FAMILIES GRANT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 10,000	\$ 10,000
Federal	-	-
Local / Donations	-	305
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	10,000	10,305
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	10,000	10,305
Expenditures		
Direct Expenditures		
Salaries and Fringes	481	525
Independent Contractors	-	-
Travel	5	25
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	3,000	9,450
	<hr/>	<hr/>
Total Direct Expenditures	3,486	10,000
Allocated Expenditures		
Occupancy	44	20
Department Administration	144	135
Clinical	-	-
Medical Administration	93	150
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	281	305
Total Expenditures	<hr/>	<hr/>
	3,767	10,305
RSC Allocation	<hr/>	<hr/>
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	<hr/> <hr/>	<hr/> <hr/>
	\$ 6,233	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
RESULTING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2016
PROGRAM #736 - COMMUNITY HEALTH ACTION TEAM (CHAT)**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	44,539	44,539
Local / Donations	132,152	116,515
Service Fees and Other	<u>-</u>	<u>-</u>
Gross Revenues	176,691	161,054
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>176,691</u>	<u>161,054</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	103,843	101,188
Independent Contractors	-	-
Travel	5,589	5,379
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>18,155</u>	<u>15,871</u>
Total Direct Expenditures	<u>127,587</u>	<u>122,438</u>
Allocated Expenditures		
Occupancy	3,992	4,352
Department Administration	22,145	20,071
Clinical	-	-
Medical Administration	22,967	14,193
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>49,104</u>	<u>38,616</u>
Total Expenditures	176,691	161,054
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #737 - EBOLA MONITORING**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	31,169	71,459
Local / Donations	31,127	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	62,296	71,459
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	62,296	71,459
Expenditures		
Direct Expenditures		
Salaries and Fringes	15,873	21,822
Independent Contractors	-	-
Travel	1,859	1,900
Space Occupancy	-	-
Office Administration	3,975	3,975
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	32,143	41,134
	<hr/>	<hr/>
Total Direct Expenditures	53,850	68,831
Allocated Expenditures		
Occupancy	781	628
Department Administration	3,761	1,000
Clinical	-	-
Medical Administration	3,904	1,000
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	8,446	2,628
Total Expenditures	<hr/>	<hr/>
	62,296	71,459
RSC Allocation	<hr/>	<hr/>
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #742 - ENVIROHEALTHLINK GRANT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	10,701	14,291
Local / Donations	7,007	12,606
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	17,708	26,897
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>17,708</u>	<u>26,897</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	10,133	18,057
Independent Contractors	-	-
Travel	101	195
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	607	645
	<hr/>	<hr/>
Total Direct Expenditures	<u>10,841</u>	<u>18,897</u>
Allocated Expenditures		
Occupancy	1,974	1,000
Department Administration	2,398	4,000
Clinical	-	-
Medical Administration	2,495	3,000
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	<u>6,867</u>	<u>8,000</u>
Total Expenditures	<u>17,708</u>	<u>26,897</u>
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #750 - ACCREDITATION**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	8,300	8,300
Local / Donations	-	-
Service Fees and Other	1,800	8,500
Gross Revenues	10,100	16,800
Close-Out Restricted Revenues	-	-
Total Revenues	10,100	16,800
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel		
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	10,100	16,800
Total Direct Expenditures	10,100	16,800
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	-	-
Total Expenditures	10,100	16,800
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
RESULTING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2016
PROGRAM #752 - HANDS GF SERVICES**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 273,610	\$ 330,880
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	273,610	330,880
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	273,610	330,880
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	273,610	330,880
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	273,610	330,880
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
Total Expenditures	<hr/>	<hr/>
	273,610	330,880
RSC Allocation	<hr/>	<hr/>
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #754 - HANDS GF START UP**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ 1,000
Federal	-	-
Local / Donations	8,146	9,000
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	8,146	10,000
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>8,146</u>	<u>10,000</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	8,146	10,000
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	<u>8,146</u>	<u>10,000</u>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
	<hr/>	<hr/>
Total Expenditures	<u>8,146</u>	<u>10,000</u>
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #758 - HUMANA VITALITY**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal		
Local / Donations	14,010	60,770
Service Fees and Other	<u>121,972</u>	<u>160,365</u>
Gross Revenues	135,982	221,135
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>135,982</u>	<u>221,135</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	60,967	100,577
Independent Contractors	-	-
Travel	1,089	3,000
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	33,304	72,000
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>182</u>	<u>400</u>
Total Direct Expenditures	<u>95,542</u>	<u>175,977</u>
Allocated Expenditures		
Occupancy	10,967	8,847
Department Administration	14,466	18,953
Clinical	-	-
Medical Administration	15,007	17,358
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>40,440</u>	<u>45,158</u>
Total Expenditures	135,982	221,135
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #765 - TOBACCO PROGRAM-FED FUNDS PROJECT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	15,000	20,000
Local / Donations	4,762	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	19,762	20,000
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	19,762	20,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	19,762	20,000
	<hr/>	<hr/>
Total Direct Expenditures	19,762	20,000
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
Total Expenditures	<hr/>	<hr/>
	19,762	20,000
RSC Allocation	<hr/>	<hr/>
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #766 - MCH COORDINATOR**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	34,781	131,056
Local / Donations	605	53,819
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	35,386	184,875
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	35,386	184,875
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	17,491	98,938
Independent Contractors	-	-
Travel	190	1,540
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	461	3,890
	<hr/>	<hr/>
Total Direct Expenditures	18,142	104,368
Allocated Expenditures		
Occupancy	11,888	11,250
Department Administration	3,761	35,475
Clinical	-	-
Medical Administration	1,595	33,782
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	17,244	80,507
	<hr/>	<hr/>
Total Expenditures	35,386	184,875
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #772 - KYNECTOR**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	8,266	-
Service Fees and Other	-	-
	-	-
Gross Revenues	8,266	-
Close-Out Restricted Revenues	-	-
	-	-
Total Revenues	8,266	-
Expenditures		
Direct Expenditures		
Salaries and Fringes	5,283	-
Independent Contractors	-	-
Travel	175	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	203	-
	203	-
Total Direct Expenditures	5,661	-
Allocated Expenditures		
Occupancy	44	-
Department Administration	1,258	-
Clinical	-	-
Medical Administration	1,303	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	2,605	-
Total Expenditures	8,266	-
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
RESULTING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2016
PROGRAM #774 - CHILD FATALITY REVIEW & INJURY PREVENTION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	3,200	3,200
Local / Donations	774	3,348
Service Fees and Other	<u>-</u>	<u>-</u>
Gross Revenues	3,974	6,548
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>3,974</u>	<u>6,548</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	2,369	3,626
Independent Contractors	-	-
Travel	21	150
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>-</u>	<u>200</u>
Total Direct Expenditures	<u>2,390</u>	<u>3,976</u>
Allocated Expenditures		
Occupancy	439	421
Department Administration	563	1,102
Clinical	-	-
Medical Administration	582	1,049
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>1,584</u>	<u>2,572</u>
Total Expenditures	3,974	6,548
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #800 - PEDIATRIC/ADOLESCENT VISITS**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	24,612	24,612
Local / Donations	316,482	437,619
Service Fees and Other	<u>112,214</u>	<u>112,991</u>
Gross Revenues	453,308	575,222
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>453,308</u>	<u>575,222</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	2,311	3,304
Independent Contractors	-	-
Travel	695	700
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>1,481</u>	<u>1,500</u>
Total Direct Expenditures	<u>4,487</u>	<u>5,504</u>
Allocated Expenditures		
Occupancy	395	384
Department Administration	629	752
Clinical	-	-
Medical Administration	659	716
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>1,683</u>	<u>1,852</u>
Total Expenditures	6,170	7,356
RSC Allocation	<u>447,138</u>	<u>567,866</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #801- IMMUNIZATIONS**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	44,875	61,051
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	44,875	61,051
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	44,875	61,051
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	25,238	33,468
Independent Contractors	-	-
Travel	2,792	2,800
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	1,200
Automotive	-	-
Equipment Purchased	-	-
Other Direct	561	4,700
	<hr/>	<hr/>
Total Direct Expenditures	28,591	42,168
Allocated Expenditures		
Occupancy	4,080	3,843
Department Administration	5,988	7,704
Clinical	-	-
Medical Administration	6,216	7,336
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	16,284	18,883
	<hr/>	<hr/>
Total Expenditures	44,875	61,051
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -
	<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, 2016
PROGRAM #802 - FAMILY PLANNING/STERILIZATION**

	Actual	Budget
Revenues		
State	\$ 96,842	\$ 97,853
Federal	169,637	169,638
Local / Donations	435,016	494,004
Service Fees and Other	101,435	101,203
Gross Revenues	802,930	862,698
Close-Out Restricted Revenues	-	-
Total Revenues	802,930	862,698
Expenditures		
Direct Expenditures		
Salaries and Fringes	4,322	17,422
Independent Contractors	2,445	7,001
Travel	502	550
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	138,360	127,231
Automotive	-	-
Equipment Purchased	-	-
Other Direct	7,514	7,532
Total Direct Expenditures	153,143	159,736
Allocated Expenditures		
Occupancy	2,149	2,023
Department Administration	1,022	3,981
Clinical	-	-
Medical Administration	1,063	3,791
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	4,234	9,795
Total Expenditures	157,377	169,531
RSC Allocation	645,553	693,167
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
RESULTING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2016
PROGRAM #803 - MATERNITY VISITS**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	41,109	10,306
Service Fees and Other	<u>1,792</u>	<u>2,608</u>
Gross Revenues	42,901	12,914
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>42,901</u>	<u>12,914</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	22	450
Independent Contractors	227	2,788
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>-</u>	<u>-</u>
Total Direct Expenditures	<u>249</u>	<u>3,238</u>
Allocated Expenditures		
Occupancy	44	53
Department Administration	13	102
Clinical	-	-
Medical Administration	10	98
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>67</u>	<u>253</u>
Total Expenditures	316	3,491
RSC Allocation	<u>42,585</u>	<u>9,423</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #804 - WOMEN INFANT CHILDREN**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	1,193,703	1,193,703
Local / Donations	1,353,850	1,417,272
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	2,547,553	2,610,975
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	2,547,553	2,610,975
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	45,591	60,189
Independent Contractors	-	-
Travel	1,109	1,109
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	16,638	16,638
	<hr/>	<hr/>
Total Direct Expenditures	63,338	77,936
Allocated Expenditures		
Occupancy	8,291	7,821
Department Administration	10,811	14,174
Clinical	-	-
Medical Administration	11,219	13,497
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	30,321	35,492
Total Expenditures	93,659	113,428
RSC Allocation	2,453,894	2,497,547
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -
	<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, 2016
PROGRAM #805 - NUTRITION EDUCATION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	35,688	35,688
Local / Donations	133,420	111,279
Service Fees and Other	<u>16,124</u>	<u>15,187</u>
Gross Revenues	185,232	162,154
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>185,232</u>	<u>162,154</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	53,481	73,853
Independent Contractors	-	-
Travel	1,927	2,600
Space Occupancy	-	-
Office Administration	-	400
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>4,903</u>	<u>7,100</u>
Total Direct Expenditures	<u>60,311</u>	<u>83,953</u>
Allocated Expenditures		
Occupancy	13,906	13,137
Department Administration	12,685	16,813
Clinical	-	-
Medical Administration	13,161	16,011
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>39,752</u>	<u>45,961</u>
Total Expenditures	100,063	129,914
RSC Allocation	<u>85,169</u>	<u>32,240</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #806 - TUBERCULOSIS**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	29,855	29,855
Local / Donations	206,800	217,585
Service Fees and Other	<u>5,290</u>	<u>11,863</u>
Gross Revenues	241,945	259,303
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>241,945</u>	<u>259,303</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	66,252	63,649
Independent Contractors	-	500
Travel	4,450	7,373
Space Occupancy	-	-
Office Administration	600	650
Medical Supplies	2,324	4,000
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>2,462</u>	<u>5,050</u>
Total Direct Expenditures	<u>76,088</u>	<u>81,222</u>
Allocated Expenditures		
Occupancy	5,527	5,279
Department Administration	15,711	14,490
Clinical	-	-
Medical Administration	16,300	13,798
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>37,538</u>	<u>33,567</u>
Total Expenditures	113,626	114,789
RSC Allocation	<u>128,319</u>	<u>144,514</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #807 - SEXUALLY TRANSMITTED DISEASES**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 62,550	\$ 52,550
Federal	-	-
Local / Donations	310,307	371,767
Service Fees and Other	<u>49,932</u>	<u>45,178</u>
Gross Revenues	422,789	469,495
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>422,789</u>	<u>469,495</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	63,805	63,516
Independent Contractors	-	-
Travel	1,992	2,000
Space Occupancy	-	-
Office Administration	176	200
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>220</u>	<u>1,300</u>
Total Direct Expenditures	<u>66,193</u>	<u>67,016</u>
Allocated Expenditures		
Occupancy	5,615	5,286
Department Administration	15,135	14,467
Clinical	-	-
Medical Administration	15,705	13,776
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>36,455</u>	<u>33,529</u>
Total Expenditures	102,648	100,545
RSC Allocation	<u>320,141</u>	<u>368,950</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #809 - DIABETES**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 103,318	\$ 103,318
Federal	-	-
Local / Donations	94,391	108,400
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	197,709	211,718
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	197,709	211,718
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	121,967	136,351
Independent Contractors	-	-
Travel	4,795	4,500
Space Occupancy	-	-
Office Administration	4	5
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	6,113	7,410
	<hr/>	<hr/>
Total Direct Expenditures	132,879	148,266
Allocated Expenditures		
Occupancy	5,878	5,550
Department Administration	28,933	31,196
Clinical	-	-
Medical Administration	30,019	26,706
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	64,830	63,452
	<hr/>	<hr/>
Total Expenditures	197,709	211,718
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #810 - ADULT VISITS AND FOLLOW-UP CARE**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 450	\$ 300
Federal	-	-
Local / Donations	114,947	95,316
Service Fees and Other	<u>5,585</u>	<u>6,171</u>
Gross Revenues	120,982	101,787
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>120,982</u>	<u>101,787</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	18,386	14,226
Independent Contractors	-	-
Travel	433	433
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	3,907	2,367
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>2,332</u>	<u>1,200</u>
Total Direct Expenditures	<u>25,058</u>	<u>18,226</u>
Allocated Expenditures		
Occupancy	1,535	1,500
Department Administration	4,390	4,000
Clinical	-	-
Medical Administration	4,547	4,500
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>10,472</u>	<u>10,000</u>
Total Expenditures	35,530	28,226
RSC Allocation	<u>85,452</u>	<u>73,561</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #811 - LEAD POISONING**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	76,092	76,092
Local / Donations	23,117	25,694
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	99,209	101,786
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	99,209	101,786
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	59,179	59,318
Independent Contractors	-	-
Travel	854	888
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	7,682	9,611
	<hr/>	<hr/>
Total Direct Expenditures	67,715	69,817
Allocated Expenditures		
Occupancy	2,895	2,752
Department Administration	14,034	14,966
Clinical	-	-
Medical Administration	14,565	14,251
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	31,494	31,969
	<hr/>	<hr/>
Total Expenditures	99,209	101,786
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -
	<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, 2016
PROGRAM #812 - CAMPBELL COUNTY MEDICAL INDIGENT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	122,502	160,000
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	122,502	160,000
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	122,502	160,000
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	122,502	160,000
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	122,502	160,000
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
	<hr/>	<hr/>
Total Expenditures	122,502	160,000
	<hr/>	<hr/>
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -
	<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, 2016
PROGRAM #813 - BREAST AND CERVICAL CANCER**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	45,539	45,539
Local / Donations	58,323	153,353
Service Fees and Other	<u>2,565</u>	<u>5,646</u>
Gross Revenues	106,427	204,538
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>106,427</u>	<u>204,538</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	514	4,303
Independent Contractors	40,090	58,303
Travel	9	300
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>885</u>	<u>1,600</u>
Total Direct Expenditures	<u>41,498</u>	<u>64,506</u>
Allocated Expenditures		
Occupancy	526	256
Department Administration	118	492
Clinical	-	-
Medical Administration	125	470
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>769</u>	<u>1,218</u>
Total Expenditures	42,267	65,724
RSC Allocation	<u>64,160</u>	<u>138,814</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #817 - HEALTHY COMMUNITIES**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	3,000
Local / Donations	3,000	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	3,000	3,000
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	3,000	3,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	3,000	3,000
	<hr/>	<hr/>
Total Direct Expenditures	3,000	3,000
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
Total Expenditures	<hr/>	<hr/>
	3,000	3,000
RSC Allocation	<hr/>	<hr/>
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #818 - COMMUNITY BASED**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	11,894	12,343
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	11,894	12,343
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	11,894	12,343
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	3,064	3,456
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	6,859	5,775
	<hr/>	<hr/>
Total Direct Expenditures	9,923	9,231
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	482	887
Department Administration	734	1,140
Clinical	-	-
Medical Administration	755	1,085
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	1,971	3,112
	<hr/>	<hr/>
Total Expenditures	11,894	12,343
	<hr/>	<hr/>
RSC Allocation	-	-
	<hr/>	<hr/>
Excess of Restricted Revenues Over Expenditures	\$ -	\$ -
	<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, 2016
PROGRAM #821 - B/T PREPAREDNESS COORDINATION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	161,116	171,546
Local / Donations	25,134	2,105
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	186,250	173,651
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	186,250	173,651
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	94,833	90,531
Independent Contractors	-	-
Travel	1,972	1,800
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	40,533	37,881
	<hr/>	<hr/>
Total Direct Expenditures	137,338	130,212
Allocated Expenditures		
Occupancy	3,071	2,888
Department Administration	22,499	20,771
Clinical	-	-
Medical Administration	23,342	19,780
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	48,912	43,439
	<hr/>	<hr/>
Total Expenditures	186,250	173,651
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #822 - B/T SURVEILLANCE AND EPIDEMIOLOGY CAPACITY**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 100,000	\$ 100,000
Federal	75,594	75,594
Local / Donations	102,769	121,486
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	278,363	297,080
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>278,363</u>	<u>297,080</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	172,818	187,229
Independent Contractors	-	-
Travel	1,661	2,300
Space Occupancy	-	-
Office Administration	410	1,900
Medical Supplies	286	300
Automotive	-	-
Equipment Purchased	-	-
Other Direct	2,055	1,400
	<hr/>	<hr/>
Total Direct Expenditures	<u>177,230</u>	<u>193,129</u>
Allocated Expenditures		
Occupancy	17,600	16,126
Department Administration	41,002	45,011
Clinical	-	-
Medical Administration	42,531	42,814
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	<u>101,133</u>	<u>103,951</u>
Total Expenditures	<u>278,363</u>	<u>297,080</u>
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #823 - B/T MEDICAL RESERVE CORP**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	4,555	12,553
Local / Donations	7,464	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	12,019	12,553
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	12,019	12,553
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	500	500
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	11,519	12,053
	<hr/>	<hr/>
Total Direct Expenditures	12,019	12,553
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
Total Expenditures	<hr/>	<hr/>
	12,019	12,553
RSC Allocation	<hr/>	<hr/>
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #826 - FOUNDATION FOR A HEALTHY KENTUCKY GRANT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	900	900
Service Fees and Other	<u>990</u>	<u>990</u>
Gross Revenues	1,890	1,890
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>1,890</u>	<u>1,890</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>1,890</u>	<u>1,890</u>
Total Direct Expenditures	<u>1,890</u>	<u>1,890</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	1,890	1,890
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #827 - WILLIAMSTOWN SCHOOL HEALTH**

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

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
RESULTING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2016
PROGRAM #828 NIOSH GRANT - TOTAL WORKER HEALTH PROJECT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	10,134	10,134
Local / Donations	-	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	10,134	10,134
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	10,134	10,134
Expenditures		
Direct Expenditures		
Salaries and Fringes	2,653	5,571
Independent Contractors	-	-
Travel	4	500
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	1,109	1,361
	<hr/>	<hr/>
Total Direct Expenditures	3,766	7,432
Allocated Expenditures		
Occupancy	263	226
Department Administration	629	1,268
Clinical	-	-
Medical Administration	653	1,208
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	1,545	2,702
Total Expenditures	<hr/>	<hr/>
	5,311	10,134
RSC Allocation	<hr/>	<hr/>
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	<hr/>	<hr/>
	\$ 4,823	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
RESULTING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2016
PROGRAM #829 - GRANT COUNTY SBH**

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

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
RESULTING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2016
PROGRAM #830 -BOONE COUNTY DRUG FREE COMMUNITIES GRANT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	162,814	191,075
Local / Donations	29,712	29,621
Service Fees and Other	<u>963</u>	<u>770</u>
Gross Revenues	193,489	221,466
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>193,489</u>	<u>221,466</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	81,582	94,066
Independent Contractors	-	-
Travel	9,876	13,909
Space Occupancy	-	-
Office Administration	-	600
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>62,051</u>	<u>76,789</u>
Total Direct Expenditures	<u>153,509</u>	<u>185,364</u>
Allocated Expenditures		
Occupancy	570	7,944
Department Administration	19,341	13,858
Clinical	-	-
Medical Administration	20,069	14,300
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>39,980</u>	<u>36,102</u>
Total Expenditures	193,489	221,466
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #831 - INVESTING IN KENTUCKY'S FUTURE**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	17,758	57,926
Service Fees and Other	189,686	229,731
Gross Revenues	207,444	287,657
Close-Out Restricted Revenues	40,045	-
Total Revenues	247,489	287,657
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	169,854	274,933
Travel	-	-
Space Occupancy	-	-
Office Administration	-	300
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	4,577	12,424
Total Direct Expenditures	174,431	287,657
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	-	-
Total Expenditures	174,431	287,657
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ 73,058	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
RESULTING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2016
PROGRAM #832 - HEART DISEASE/STROKE PREVENTION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	7,500	7,500
Local / Donations	5,451	17,734
Service Fees and Other	<u>-</u>	<u>-</u>
Gross Revenues	12,951	25,234
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>12,951</u>	<u>25,234</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	2,235	11,945
Independent Contractors	-	-
Travel	141	150
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>8,964</u>	<u>7,350</u>
Total Direct Expenditures	<u>11,340</u>	<u>19,445</u>
Allocated Expenditures		
Occupancy	526	481
Department Administration	537	2,719
Clinical	-	-
Medical Administration	548	2,589
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>1,611</u>	<u>5,789</u>
Total Expenditures	12,951	25,234
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #833 - WIC BREASTFEEDING PROMOTION**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	66,340	67,000
Local / Donations	12,919	14,740
Service Fees and Other	6,330	5,330
Gross Revenues	85,589	87,070
Close-Out Restricted Revenues	-	-
Total Revenues	85,589	87,070
Expenditures		
Direct Expenditures		
Salaries and Fringes	44,106	46,191
Independent Contractors	-	-
Travel	885	885
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	10,602	11,245
Total Direct Expenditures	55,593	58,321
Allocated Expenditures		
Occupancy	8,686	8,219
Department Administration	10,457	10,516
Clinical	-	-
Medical Administration	10,853	10,014
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	29,996	28,749
Total Expenditures	85,589	87,070
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
RESULTING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2016
PROGRAM #834 - SUCCESS BY SIX PROGRAM**

	<u>Actual</u>	<u>Budget</u>
Revenues		
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>
Expenditures		
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/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #835 - MRC CAPACITY BUILDING GRANT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	<u>733</u>	<u>6,527</u>
Gross Revenues	733	6,527
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>733</u>	<u>6,527</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>733</u>	<u>6,527</u>
Total Direct Expenditures	<u>733</u>	<u>6,527</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>733</u>	<u>6,527</u>
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #836 - TOBACCO PREVENTION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 149,069	\$ 149,070
Federal	-	-
Local / Donations	79,497	71,746
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	228,566	220,816
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	228,566	220,816
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	120,096	113,214
Independent Contractors	-	-
Travel	5,069	5,520
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	40,405	53,620
	<hr/>	<hr/>
Total Direct Expenditures	165,570	172,354
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	4,957	4,671
Department Administration	28,487	26,273
Clinical	-	-
Medical Administration	29,552	17,518
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	62,996	48,462
	<hr/>	<hr/>
Total Expenditures	228,566	220,816
	<hr/>	<hr/>
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -
	<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, 2016
PROGRAM #838 - KHDA NAVIGATOR GRANT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	11,642	-
Service Fees and Other	<u>8,913</u>	<u>47,500</u>
Gross Revenues	20,555	47,500
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>20,555</u>	<u>47,500</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	12,813	42,575
Independent Contractors	-	-
Travel	505	1,425
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>824</u>	<u>3,500</u>
Total Direct Expenditures	<u>14,142</u>	<u>47,500</u>
Allocated Expenditures		
Occupancy	219	-
Department Administration	3,040	-
Clinical	-	-
Medical Administration	3,154	-
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>6,413</u>	<u>-</u>
Total Expenditures	20,555	47,500
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #839 - IMMUNIZATION FIELD REP**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	132,255	162,600
Local / Donations	17,041	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	149,296	162,600
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	149,296	162,600
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	88,145	97,270
Independent Contractors	-	-
Travel	2,560	3,500
Space Occupancy	-	-
Office Administration	530	530
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	6,901	10,007
	<hr/>	<hr/>
Total Direct Expenditures	98,136	111,307
Allocated Expenditures		
Occupancy	8,554	8,061
Department Administration	20,913	22,145
Clinical	-	-
Medical Administration	21,693	21,087
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	51,160	51,293
	<hr/>	<hr/>
Total Expenditures	149,296	162,600
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #840 - PEER COUNSELING**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	45,564	50,000
Local / Donations	5,395	392
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	50,959	50,392
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	50,959	50,392
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	31,181	29,213
Independent Contractors	-	-
Travel	233	444
Space Occupancy	-	-
Office Administration	1,556	1,556
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	908	1,000
	<hr/>	<hr/>
Total Direct Expenditures	33,878	32,213
Allocated Expenditures		
Occupancy	2,018	1,895
Department Administration	7,391	8,341
Clinical	-	-
Medical Administration	7,672	7,943
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	17,081	18,179
	<hr/>	<hr/>
Total Expenditures	50,959	50,392
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #841 - DIABETES**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	2,111	2,500
Local / Donations	824	45
Service Fees and Other	<u>-</u>	<u>-</u>
Gross Revenues	2,935	2,545
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>2,935</u>	<u>2,545</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	1,318	1,185
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>1,574</u>	<u>788</u>
Total Direct Expenditures	<u>2,892</u>	<u>1,973</u>
Allocated Expenditures		
Occupancy	43	45
Department Administration	-	270
Clinical	-	-
Medical Administration	-	257
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>43</u>	<u>572</u>
Total Expenditures	2,935	2,545
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #842 - HIV COUNSELING & TESTING**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 11,708	\$ 8,207
Federal	-	-
Local / Donations	-	4,972
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	11,708	13,179
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	11,708	13,179
Expenditures		
Direct Expenditures		
Salaries and Fringes	7,310	8,496
Independent Contractors	-	-
Travel	120	200
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	7,430	8,696
Allocated Expenditures		
Occupancy	745	707
Department Administration	1,730	1,934
Clinical	-	-
Medical Administration	1,803	1,842
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	4,278	4,483
Total Expenditures	<hr/>	<hr/>
	11,708	13,179
RSC Allocation	<hr/>	<hr/>
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #843 - HIV PREVENTION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 19,828	\$ 19,828
Federal	54,687	54,687
Local / Donations	31,842	34,873
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	106,357	109,388
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	106,357	109,388
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	61,417	63,970
Independent Contractors	-	-
Travel	1,883	2,000
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	10,654	12,400
	<hr/>	<hr/>
Total Direct Expenditures	73,954	78,370
Allocated Expenditures		
Occupancy	2,720	2,587
Department Administration	14,571	14,563
Clinical	-	-
Medical Administration	15,112	13,868
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	32,403	31,018
	<hr/>	<hr/>
Total Expenditures	106,357	109,388
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -
	<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, 2016
PROGRAM #844 - STATE CARE COORDINATOR**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 370,562	\$ 456,674
Federal	-	-
Local / Donations	55,807	18
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	426,369	456,692
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	426,369	456,692
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	154,640	165,549
Independent Contractors	31,556	-
Travel	3,969	3,000
Space Occupancy	-	-
Office Administration	410	500
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	156,041	209,334
	<hr/>	<hr/>
Total Direct Expenditures	346,616	378,383
Allocated Expenditures		
Occupancy	5,001	4,730
Department Administration	36,691	37,689
Clinical	-	-
Medical Administration	38,061	35,890
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	79,753	78,309
	<hr/>	<hr/>
Total Expenditures	426,369	456,692
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -
	<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, 2016
PROGRAM #845 - RYAN WHITE**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	479,340	503,281
Local / Donations	-	22
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	479,340	503,303
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	479,340	503,303
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	151,593	122,405
Independent Contractors	77,231	157,500
Travel	2,815	8,000
Space Occupancy	-	-
Office Administration	1,235	3,200
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	93,234	123,991
	<hr/>	<hr/>
Total Direct Expenditures	326,108	415,096
Allocated Expenditures		
Occupancy	7,545	7,136
Department Administration	35,957	41,527
Clinical	-	-
Medical Administration	37,301	39,544
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	80,803	88,207
	<hr/>	<hr/>
Total Expenditures	406,911	503,303
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u>\$ 72,429</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, 2016
PROGRAM #846 - KENTUCKY YOUTH ADVOCATES**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	<u>1,038</u>	<u>1,038</u>
Gross Revenues	1,038	1,038
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>1,038</u>	<u>1,038</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>1,038</u>	<u>1,038</u>
Total Direct Expenditures	<u>1,038</u>	<u>1,038</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	1,038	1,038
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #847 - TOBACCO FREE ENV - IFH GRANT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	<u>4,415</u>	<u>26,499</u>
Gross Revenues	4,415	26,499
Close-Out Restricted Revenues	<u>460</u>	<u>-</u>
Total Revenues	<u>4,875</u>	<u>26,499</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes		-
Independent Contractors	-	-
Travel	30	5,369
Space Occupancy	-	-
Office Administration	-	6,508
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>4,845</u>	<u>14,622</u>
Total Direct Expenditures	<u>4,875</u>	<u>26,499</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	4,875	26,499
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #848 - HEALTHY START**

	Actual	Budget
Revenues		
State	\$ 51,000	\$ 51,000
Federal	-	-
Local / Donations	50,431	60,505
Service Fees and Other	-	-
Gross Revenues	101,431	111,505
Close-Out Restricted Revenues	-	-
Total Revenues	101,431	111,505
Expenditures		
Direct Expenditures		
Salaries and Fringes	61,656	70,346
Independent Contractors	-	-
Travel	1,255	1,358
Space Occupancy	-	-
Office Administration	1,309	1,309
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	4,434	4,433
Total Direct Expenditures	68,654	77,446
Allocated Expenditures		
Occupancy	2,983	2,845
Department Administration	14,624	16,000
Clinical	-	-
Medical Administration	15,170	15,214
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	32,777	34,059
Total Expenditures	101,431	111,505
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
RESULTING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2016
PROGRAM #849 - HEROIN IMPACT COORDINATION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	19,130	-
Service Fees and Other	<u>75,613</u>	<u>103,969</u>
Gross Revenues	94,743	103,969
Close-Out Restricted Revenues	<u>1,362</u>	<u>-</u>
Total Revenues	<u>96,105</u>	<u>103,969</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	71,105	71,105
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>25,000</u>	<u>32,864</u>
Total Direct Expenditures	<u>96,105</u>	<u>103,969</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	96,105	103,969
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #850 - HOPWA GRANT - CINCINNATI**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	88,475	149,696
Local / Donations	-	25,966
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	88,475	175,662
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	88,475	175,662
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	31,785	75,334
Independent Contractors	-	-
Travel	18	100
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	35,083	74,262
	<hr/>	<hr/>
Total Direct Expenditures	66,886	149,696
Allocated Expenditures		
Occupancy	2,720	2,166
Department Administration	7,535	12,191
Clinical	-	-
Medical Administration	7,820	11,609
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	18,075	25,966
	<hr/>	<hr/>
Total Expenditures	84,961	175,662
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ 3,514	\$ -
	<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, 2016
PROGRAM #851 - CINCINNATI HEALTH NETWORK GRANT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	48,138	38,150
Local / Donations	16,268	19,833
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	64,406	57,983
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	64,406	57,983
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	29,668	38,882
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	29,668	38,882
Allocated Expenditures		
Occupancy	1,930	1,820
Department Administration	7,037	8,852
Clinical	-	-
Medical Administration	7,302	8,429
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	16,269	19,101
	<hr/>	<hr/>
Total Expenditures	45,937	57,983
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ 18,469	\$ -
	<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, 2016
PROGRAM #853 - PROJECT HANDS**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 120,952	\$ 244,592
Federal	-	-
Local / Donations	-	-
Service Fees and Other	<u>1,098,865</u>	<u>1,336,361</u>
Gross Revenues	1,219,817	1,580,953
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>1,219,817</u>	<u>1,580,953</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	1,195,397	1,576,664
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>-</u>	<u>4,289</u>
Total Direct Expenditures	<u>1,195,397</u>	<u>1,580,953</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	1,195,397	1,580,953
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u>\$ 24,420</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, 2016
PROGRAM #855 - KSU: SUBSTANCE ABUSE/HIV PREVENTION EDUCATION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	1,223	12,651
Service Fees and Other	<u>14,613</u>	<u>25,337</u>
Gross Revenues	15,836	37,988
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>15,836</u>	<u>37,988</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	8,283	18,187
Independent Contractors	-	5,525
Travel	332	332
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>1,643</u>	<u>1,643</u>
Total Direct Expenditures	<u>10,258</u>	<u>25,687</u>
Allocated Expenditures		
Occupancy	1,579	1,511
Department Administration	1,966	5,527
Clinical	-	-
Medical Administration	2,033	5,263
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>5,578</u>	<u>12,301</u>
Total Expenditures	15,836	37,988
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #857 - PHYSICAL ACTIVITY**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	125,284	124,825
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	125,284	124,825
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	125,284	124,825
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	67,736	69,995
Independent Contractors	9,500	9,500
Travel	2,436	2,605
Space Occupancy	-	-
Office Administration	76	76
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	9,779	10,619
	<hr/>	<hr/>
Total Direct Expenditures	89,527	92,795
Allocated Expenditures		
Occupancy	3,027	2,880
Department Administration	16,065	16,212
Clinical	-	-
Medical Administration	16,665	12,938
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	35,757	32,030
	<hr/>	<hr/>
Total Expenditures	125,284	124,825
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #859 - IMMUNIZATION - OUTSIDE PATIENT CARE**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	15,912	20,000
Local / Donations	1,910	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	17,822	20,000
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	17,822	20,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	730	730
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	17,092	19,270
	<hr/>	<hr/>
Total Direct Expenditures	17,822	20,000
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
Total Expenditures	<hr/>	<hr/>
	17,822	20,000
RSC Allocation	<hr/>	<hr/>
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #872 - GRANT CO. HEALTH CHALLENGE**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	10,325	10,000
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	10,325	10,000
Close-Out Restricted Revenues	<hr/> 60	<hr/> -
Total Revenues	<hr/> 10,385	<hr/> 10,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	10,385	10,000
	<hr/>	<hr/>
Total Direct Expenditures	10,385	10,000
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
Total Expenditures	10,385	10,000
RSC Allocation	<hr/> -	<hr/> -
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #874 - HANDS SJTD FUNDING-ADMIN, TA, & MBD**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	25,279	33,960
Local / Donations	-	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	25,279	33,960
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	25,279	33,960
Expenditures		
Direct Expenditures		
Salaries and Fringes		
Independent Contractors	25,279	33,960
Travel		
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	25,279	33,960
Allocated Expenditures		
Occupancy		
Department Administration		
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
Total Expenditures	<hr/>	<hr/>
	25,279	33,960
RSC Allocation	<hr/>	<hr/>
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #875 - HRSA REGIONAL COORDINATOR**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	65,000	65,000
Local / Donations	11,120	14,821
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	76,120	79,821
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>76,120</u>	<u>79,821</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	57,628	61,353
Independent Contractors	-	-
Travel	1,973	1,800
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	<u>59,601</u>	<u>63,153</u>
Allocated Expenditures		
Occupancy	2,852	2,700
Department Administration	13,667	13,968
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	<u>16,519</u>	<u>16,668</u>
Total Expenditures	<u>76,120</u>	<u>79,821</u>
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #876 - CITIES READINESS INITIATIVE**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	66,667	72,500
Local / Donations	5,680	389
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	72,347	72,889
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	72,347	72,889
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	27,572	27,654
Independent Contractors	-	-
Travel	-	-
Space Occupancy	27,750	27,836
Office Administration	225	225
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	9,209	9,885
	<hr/>	<hr/>
Total Direct Expenditures	64,756	65,600
Allocated Expenditures		
Occupancy	1,053	993
Department Administration	6,538	6,296
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	7,591	7,289
	<hr/>	<hr/>
Total Expenditures	72,347	72,889
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #878 - LIVEWELL PROGRAM**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	57,297	40,226
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	57,297	40,226
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	57,297	40,226
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	45,114	31,454
Independent Contractors	-	-
Travel	8	200
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	548	550
	<hr/>	<hr/>
Total Direct Expenditures	45,670	32,204
Allocated Expenditures		
Occupancy	921	887
Department Administration	10,706	7,135
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	11,627	8,022
	<hr/>	<hr/>
Total Expenditures	57,297	40,226
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #879 - RC DURR FOUNDATION GRANT: SYRINGE ACCESS EXCHANGE PROGRAM**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	874	675
Service Fees and Other	29,710	29,710
 Gross Revenues	 30,584	 30,385
 Close-Out Restricted Revenues	 -	 -
 Total Revenues	 30,584	 30,385
 Expenditures		
Direct Expenditures		
Salaries and Fringes	3,300	2,530
Independent Contractors	-	5,000
Travel	110	200
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	5,293	16,980
Automotive	-	-
Equipment Purchased	-	-
Other Direct	169	5,000
 Total Direct Expenditures	 8,872	 29,710
 Allocated Expenditures		
Occupancy	88	100
Department Administration	786	575
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
 Total Indirect Expenditures	 874	 675
 Total Expenditures	 9,746	 30,385
 RSC Allocation	 -	 -
 Excess (Deficit) of Restricted Revenues Over Expenditures	 \$ 20,838	 \$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
RESULTING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2016
PROGRAM #881 - APA-APHA GRANT: KENTON COUNTY PLAN4HEALTH**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	16,223	15,929
Local / Donations	2,589	3,150
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	18,812	19,079
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>18,812</u>	<u>19,079</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	9,429	9,179
Independent Contractors	-	-
Travel	32	18
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	6,715	6,750
	<hr/>	<hr/>
Total Direct Expenditures	<u>16,176</u>	<u>15,947</u>
Allocated Expenditures		
Occupancy	395	368
Department Administration	2,241	2,764
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	<u>2,636</u>	<u>3,132</u>
Total Expenditures	<u>18,812</u>	<u>19,079</u>
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #883 - EPSDT OUTREACH**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	142	-
Service Fees and Other	<u>3,450</u>	<u>61,996</u>
Gross Revenues	3,592	61,996
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>3,592</u>	<u>61,996</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	2,299	46,010
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>-</u>	<u>312</u>
Total Direct Expenditures	<u>2,299</u>	<u>46,322</u>
Allocated Expenditures		
Occupancy	176	414
Department Administration	550	10,475
Clinical	-	-
Medical Administration	567	4,785
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>1,293</u>	<u>15,674</u>
Total Expenditures	3,592	61,996
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #885 - HIV SURV NURSE CONSULTANT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 24,125	\$ 50,000
Federal	-	-
Local / Donations	1,556	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	25,681	50,000
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	25,681	50,000
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	19,678	26,186
Independent Contractors	-	-
Travel	5	500
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	894	9,623
	<hr/>	<hr/>
Total Direct Expenditures	20,577	36,309
Allocated Expenditures		
Occupancy	439	414
Department Administration	4,665	13,277
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	5,104	13,691
	<hr/>	<hr/>
Total Expenditures	25,681	50,000
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -
	<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, 2016
PROGRAM #890 - PUBLIC HEALTH ASSESSMENT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	430,137	375,403
Service Fees and Other	<u>1,349</u>	<u>1,105</u>
Gross Revenues	431,486	376,508
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>431,486</u>	<u>376,508</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	264,765	230,883
Independent Contractors	-	-
Travel	3,727	3,730
Space Occupancy	-	-
Office Administration	13,068	16,005
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>10,957</u>	<u>11,065</u>
Total Direct Expenditures	<u>292,517</u>	<u>261,683</u>
Allocated Expenditures		
Occupancy	11,011	9,400
Department Administration	62,806	52,385
Clinical	-	-
Medical Administration	65,152	53,040
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>138,969</u>	<u>114,825</u>
Total Expenditures	431,486	376,508
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #891 - MEDICAID MATCH**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	38,765	59,419
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	38,765	59,419
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	38,765	59,419
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	38,765	59,419
	<hr/>	<hr/>
Total Direct Expenditures	38,765	59,419
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
	<hr/>	<hr/>
Total Expenditures	38,765	59,419
	<hr/>	<hr/>
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #892 - MINOR RESTRICTED**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ 9,313
Federal	-	-
Local / Donations	11,807	3,687
Service Fees and Other	<u>85,000</u>	<u>85,000</u>
Gross Revenues	96,807	98,000
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>96,807</u>	<u>98,000</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	3,255	3,255
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>93,552</u>	<u>94,745</u>
Total Direct Expenditures	<u>96,807</u>	<u>98,000</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	96,807	98,000
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #894 - CAPITAL EQUIPMENT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	8,488	8,500
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	8,488	8,500
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>8,488</u>	<u>8,500</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Capital Equipment Purchased	8,488	8,500
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	<u>8,488</u>	<u>8,500</u>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
	<hr/>	<hr/>
Total Expenditures	<u>8,488</u>	<u>8,500</u>
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #895 - ALLOCABLE DIRECT**

	Actual	Budget
Revenues		
State	\$ 1,054,005	\$ 999,529
Federal	312,491	-
Local / Donations	98,527	-
Service Fees and Other	1,040	-
Gross Revenues	1,466,063	999,529
Close-Out Restricted Revenues	-	-
Total Revenues	1,466,063	999,529
Expenditures		
Direct Expenditures		
Salaries and Fringes	942,700	999,529
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
Total Direct Expenditures	942,700	999,529
Allocated Expenditures		
Distributed Occupancy	-	-
Distributed Department Leave Time and Fringes	-	-
Distributed Clinical Leave	-	-
Distributed Medical Leave	-	-
Distributed Environmental Leave	-	-
Distributed Lab	-	-
Total Indirect Expenditures	-	-
Total Expenditures	942,700	999,529
Excess of Restricted Revenues Over Expenditures	\$ 523,363	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
RESULTING FROM CASH TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2016
PROGRAM #897 - SPACE INDIRECT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	-	-
Close-Out Restricted Revenues	<hr/>	<hr/>
Total Revenues	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	135,797	126,913
Independent Contractors	-	-
Travel	755	500
Space Occupancy	299,552	283,000
Office Administration	-	-
Medical Supplies	-	-
Automotive	2,576	4,000
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	438,680	414,413
Allocated Expenditures		
Occupancy	(438,680)	(414,413)
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	(438,680)	(414,413)
Total Expenditures	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #898 - GENERAL ADMINISTRATION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	-	-
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	-	-
Expenditures		
Direct Expenditures		
Salaries and Fringes	834,186	892,752
Independent Contractors	-	-
Travel	8,700	10,950
Space Occupancy	-	-
Office Administration	223,929	206,370
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	243,562	219,081
	<hr/>	<hr/>
Total Direct Expenditures	1,310,377	1,329,153
Allocated Expenditures		
Occupancy	-	-
Department Administration	(1,310,377)	(1,329,153)
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	(1,310,377)	(1,329,153)
Total Expenditures	<hr/>	<hr/>
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #899 - CLINIC INDIRECT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	-	-
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	-	-
Expenditures		
Direct Expenditures		
Salaries and Fringes	1,845,285	1,970,497
Independent Contractors	-	-
Travel	4,676	4,650
Space Occupancy	-	-
Office Administration	88,408	90,863
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	19,758	20,274
	<hr/>	<hr/>
Total Direct Expenditures	1,958,127	2,086,284
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	(1,958,127)	(2,086,284)
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	(1,958,127)	(2,086,284)
Total Expenditures	<hr/>	<hr/>
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #900 - MEDICAL ADMINISTRATION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	-	-
Close-Out Restricted Revenues	<hr/>	<hr/>
Total Revenues	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	882,704	835,571
Independent Contractors	-	-
Travel	8,504	10,850
Space Occupancy	-	-
Office Administration	48,848	58,393
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	20,959	24,400
	<hr/>	<hr/>
Total Direct Expenditures	961,015	929,214
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	(961,015)	(929,214)
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	(961,015)	(929,214)
Total Expenditures	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<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, 2016
PROGRAM #901 - ENVIRONMENTAL ADMINISTRATION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	-	-
Close-Out Restricted Revenues	<hr/>	<hr/>
Total Revenues	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	67,976	62,992
Independent Contractors	-	-
Travel	1,383	3,000
Space Occupancy	-	-
Office Administration	17,341	19,650
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	2,200	2,550
	<hr/>	<hr/>
Total Direct Expenditures	88,900	88,192
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	(88,900)	(88,192)
Lab	<hr/>	<hr/>
Total Indirect Expenditures	<hr/>	<hr/>
Total Expenditures	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<hr/> <hr/>	<hr/> <hr/>
	\$ -	\$ -

REQUIRED REGULATORY INFORMATION

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016**

<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
U.S. Department for Health and Human Services Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health				
<u>Breast & Cervical Cancer (813)</u>				
Centers for Disease Control and Prevention Investigations & Technical Assistance	93.283	SBBZ 011100OL15	\$ -	\$ 45,539
<u>Child Health (800)</u>				
Immunization	93.268	SDF1 010500OL14	-	12,306
Immunization	93.268	SDF1 010500OL15	-	12,306
<u>Child Health (839)</u>				
Immunization	93.268	SDF1 010500OL14	-	73,451
Immunization	93.268	SDF1 010500OL15	-	58,804
<u>Child Health (859)</u>				
Immunization	93.268	SDF1 010500OL14	-	2,010
Immunization	93.268	SDF1 010500OL15	-	5,000
Total Child Health			-	163,877
<u>Family Planning (802)</u>				
Title X - Family Planning	93.217	SBBH 011500OL16	-	169,638
<u>MCH Nutrition (805)</u>				
MCH Block Grant	93.994	SJBB 01120014	-	8,922
MCH Block Grant	93.994	SJBB 01120015	-	26,766
<u>MCH Nutrition (766)</u>				
MCH Block Grant	93.994	SJBB 01120015	-	34,781
<u>MCH Nutrition (774)</u>				
MCH Block Grant	93.994	SJBB 01120015	-	3,200
Total MCH Nutrition			-	73,669
<u>Tuberculosis (806)</u>				
Respiratory Disease Grant	93.116	SDFD 010600OL16	-	25,312
Respiratory Disease Grant	93.116	SDFD 010600OL17	-	4,543
Total Tuberculosis			-	29,855
<u>MAPP Training (750)</u>				
Preventive Block Grant	93.758	SCBB 01040014	-	4,300
Preventive Block Grant	93.758	SCBB 01040015	-	4,000
Total MAPP Training			-	8,300
<i>Page Total</i>			-	490,878

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016
(CONTINUED)**

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>Balance from Previous Page</i>			\$ -	\$ 490,878
U.S. Department for Health and Human Services Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health (Continued)				
<u>Counter-Bioterrorism Preparedness Coordination (821)</u>				
Public Health Emergency Preparedness	93.074	SDP1 02140015	-	161,115
<u>Counter-Bioterrorism Epidemiology & Surveillance (822)</u>				
Public Health Bioterrorism	93.074	SDP2 02140015	-	75,594
<u>Counter-Bioterrorism Medical Reserve Corp (737)</u>				
National Bioterrorism Hospital Preparedness Program	93.074	SDPP 02220014	-	31,169
<u>Counter-Bioterrorism Medical Reserve Corp (823)</u>				
National Bioterrorism Hospital Preparedness Program	93.074	SDP1 02140015	-	307
National Bioterrorism Hospital Preparedness Program	93.074	SDP9 02150015	-	4,249
<u>HRSA Regional Coordination (875)</u>				
National Bioterrorism Hospital Preparedness Program	93.074	SDP9 02150015	-	65,000
<u>Cities Readiness Initiative (876)</u>				
National Bioterrorism Hospital Preparedness Program	93.074	SDP8 02140015	-	66,667
Total Counter-Bioterrorism and Cities Readiness Initiative			-	404,101
<u>HIV Prevention and Education (843)</u>				
HIV Prevention Activities	93.940	SDGH 014000OL15	-	27,343
HIV Prevention Activities	93.940	SDGH 014000OL16	-	27,343
Total HIV Prevention and Education			-	54,686
<u>Heart Disease/Stroke Prevention (832)</u>				
Centers for Disease Control and Prevention - Assistance Programs for Chronic Disease Prevention and Control	93.945	SCF2 024203OL16	-	7,500
<u>Diabetes Coalition - Consumer Participation (841)</u>				
Centers for Disease Control and Prevention - Assistance Programs for Chronic Disease Prevention and Control	93.945	SCB9 024207OL16	-	159
Total Heart Disease/Stroke Prevention and Diabetes Coalition			-	7,659
<i>Page Total</i>			-	957,324

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016
(CONTINUED)**

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>Balance from Previous Page</i>			\$ -	\$ 957,324
U.S. Department for Health and Human Services Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health (Continued)				
<u>AIDS Ryan White (845)</u>				
HIV Care Formula Grant	93.917	SDGL 01690015	-	382,232
HIV Care Formula Grant	93.917	SDGL 01690016	-	24,680
Total AIDS Ryan White			-	406,912
<u>Healthy Communities (736)</u>				
Preventive Health and Health Services Block Grant	93.991	SCBB 01040014	-	23,539
Preventive Health and Health Services Block Grant	93.991	SCBB 01040015	-	21,000
Total Healthy Communities			-	44,539
<u>HANDS SJTDFunding-Admin, TA, & MBD (874)</u>				
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	SJTD 013200OL13	-	25,279
<u>Lead (811)</u>				
Child Lead Poisoning Prevention Surveillance	93.753	SJBW 017000OL15	-	28,651
Child Lead Poisoning Prevention Surveillance	93.753	SJBW 017000OL16	-	47,441
Total Lead			-	76,092
<u>EnviroHealthLink Grant (742)</u>				
Implementation of the Environmental Public Health Tracking Network in KY	93.070	SPLN 02250016	-	10,701
<u>Tobacco Program-Fed Funds Project (765)</u>				
KY Healthy Communities, Tobacco Control, Diabetes Prevention and Control	93.305	SJC B 0240OL15	-	15,000
<u>PINK County Initiative Grant (725)</u>				
Kentucky Women's Cancer Screening Program	93.752	SBBZ 011100OL15	-	5,569
<u>Immunization - Outside Patient Care (859)</u>				
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.539	SDFR 01280015	-	8,901
<u>Diabetes Coalition - Consumer Participation (841)</u>				
Diabetes - Enhanced (PPHF)	93.757	SCC3 02430416	-	1,952
<i>Page Total</i>			-	1,552,269

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016
(CONTINUED)**

<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<i>Balance from Previous Page</i>			\$ -	\$ 1,552,269
U.S. Department for Health and Human Services Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health (Continued)				
<u>Allocable Direct (895)</u>				
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	SJTD 013200OL13	-	27,806
PPHF 2014 Human Papillomavirus Virus (HPV)	93.539	SDFR 01280015	-	1,729
Child Lead Poisoning Prevention Surveillance	93.753	SJBW 017000OL15	-	6,922
MCH Block Grant	93.994	SJBB 01120014	-	12,326
Public Health Emergency Preparedness	93.074	SDPW 02210014	-	3,430
Public Health Emergency Preparedness	93.074	SDPX 0214CO13	-	5,064
Public Health Emergency Preparedness	93.074	SDP1 02140014	-	20,658
Public Health Emergency Preparedness	93.074	SDP2 02140014	-	35,176
Public Health Emergency Preparedness	93.074	SDP8 02140014	-	24,484
Public Health Emergency Preparedness	93.074	SDP9 02150014	-	21,989
Title X - Family Planning	93.217	SBBH 011500OL15	-	6,836
Immunization	93.268	SDF1 010500OL14	-	12,483
Immunization	93.268	SDF3 010500OL14	-	2,862
Kentucky Women's Cancer Screening Program	93.283	SBBZ 011100OL14	-	39,997
Center for Disease Control and Prevention Diabetes - Enhanced	93.945	SCF2 024203OL15	-	4,422
Center for Disease Control and Prevention Diabetes - Enhanced	93.945	SCB8 024207OL15	-	1,637
Total Allocable Direct			-	227,821
Total U.S. Department for Health and Human Services Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health			-	1,780,090
U.S. Department for Health and Human Services Federal Grant Direct (439)				
<u>Cincinnati Health Network Grant (851)</u>	14.241	N/A	-	29,668
<u>AIDS (850)</u>	14.241	N/A	-	84,961
Total AIDS Cincinnati Health Network Grant			-	114,629
<u>NIOSH Grant - Total Worker Health Project (828)</u>	93.262	N/A	-	5,311
<u>APA-APHA Grant: Kenton County Plan4Health (881)</u>	93.262	N/A	-	16,223
Total NIOSH and APA-APHA Grant			-	21,534
<u>Food and Drug Administration Research (500)</u>	93.103	N/A	-	2,500
<u>Boone County Drug Free Communities Grant (830)</u>	93.276	N/A	-	162,815
Total U.S. Department for Health and Human Services - Federal Grant Direct			-	301,478
Total U.S. Department for Health and Human Services			-	2,081,568

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016
(CONTINUED)**

<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<i>Balance from Previous Page</i>			\$ -	\$ 2,081,568
U.S. Department of Agriculture Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health				
<u>WIC (804)</u>				
Special Supplemental Nutrition Program for WIC	10.557	SJRC 01160015	-	298,426
Special Supplemental Nutrition Program for WIC	10.557	SJRC 01160016	-	895,277
<u>WIC Breastfeeding Promotion (833)</u>				
Special Supplemental Nutrition Program for WIC	10.557	SJRE 01160015	-	16,750
Special Supplemental Nutrition Program for WIC	10.557	SJRE 01160016	-	49,590
<u>WIC Peer Counseling (840)</u>				
Special Supplemental Nutrition Program for WIC	10.557	SJR0 02540014	-	11,971
Special Supplemental Nutrition Program for WIC	10.557	SJR0 02540015	-	33,593
<u>Allocable Direct (895)</u>				
Breastfeeding Peer Counseling	10.557	SJR0 02540014	-	5,317
WIC Administration	10.557	SJRC 01160015	-	74,923
Breast Feeding Promotion	10.557	SJRE 01160015	-	3,035
Total U.S. Department of Agriculture Passed- Through Kentucky Cabinet for Health and Family Services - Department for Public Health			-	1,388,882
Total U.S. Department of Agriculture			-	1,388,882
U.S. Environmental Protection Agency Passed- Through Kentucky Cabinet for Health and Family Services - Department for Public Health				
<u>Community Safety (591)</u>				
State Indoor Radon	66.032	SPHD 02610010	-	\$ 14,179
<u>Allocable Direct (895)</u>				
State Indoor Radon	66.032	SPHD 02610010	-	1,395
Total U.S. Environmental Protection Agency - Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health			-	15,574
Total Schedule of Expenditures of Federal Awards			\$ -	\$ 3,486,024

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016**

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards (the Schedule) include the federal award activity of Northern Kentucky Independent District Health Department under programs of the federal government for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Northern Kentucky Independent District Health Department, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Northern Kentucky Independent District Health Department.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting in accordance with the financial reporting provisions prescribed by the Commonwealth of Kentucky. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Northern Kentucky Independent District Health Department has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3 - VACCINE DISTRIBUTION

For the year ended June 30, 2016, the Northern Kentucky Independent District Health Department received and disbursed vaccines through the Immunization Grant totaling \$144,262. The value of this commodity is not included in the total monetary amount reported in the accompanying schedule of expenditures of federal awards.

**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 financial statements of Northern Kentucky Independent District Health Department (the District), which comprise the statement of assets, liabilities and fund balance resulting from cash transactions, of the as of June 30, 2016, 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 October 19, 2016.

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*.

We noted certain matters that we reported to management of the Northern Kentucky Independent District Health Department in a separate letter dated October 19, 2016.

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 THE UNIFORM GUIDANCE**

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 Compliance Supplement* that could have a direct and material effect on each of the Northern Kentucky Independent District Health Department's major federal programs for the year ended June 30, 2016. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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, and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), 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 the Uniform Guidance 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, 2016.

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 Uniform Guidance, 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 also noted certain matters that we reported to management of the Northern Kentucky Independent District Health Department in a separate letter dated October 19, 2016.

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

VonLehman & Company Inc.

Fort Mitchell, Kentucky
October 19, 2016

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended JUNE 30, 2016**

Section I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS	
Type of auditor's report issued on whether the financial statements audited were prepared in accordance with the cash basis of accounting:	Unmodified – Regulatory Basis
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None Reported
Noncompliance material to financial statements noted?	No
FEDERAL AWARDS	
Internal control over major federal programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None Reported
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major programs: CFDA Number(s)	<ul style="list-style-type: none"> • Special Supplemental Nutritional Program for Women, Infants, and Children (WIC) [CFDA 10.557]
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

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, 2015**

PRIOR YEAR - FINANCIAL STATEMENT FINDINGS

No matters were reported.

PRIOR YEAR - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.