

**NORTHERN KENTUCKY INDEPENDENT
DISTRICT HEALTH DEPARTMENT**

JUNE 30, 2017

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



NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT

TABLE OF CONTENTS

	PAGE
Independent Auditors' Report	
Management's Discussion and Analysis (Unaudited).....	1
Financial Statements	
Statement of Assets, Liabilities, and Fund Balances Modified Cash Basis	5
Statement of Revenues and Expenditures (with Budget) Modified Cash Basis - Summary of all Cost Centers	6
Statement of Changes in Fund Balance Modified Cash Basis	7
Statement of Changes in Restricted Fund Balance Modified Cash Basis	8
Notes to the Financial Statements.....	9
Supplementary Information	
Statement of Revenues and Expenditures (with Budget) Modified Cash Basis – By Cost Center	14
Required Regulatory Information	
Schedule of Expenditures of Federal Awards	103
Notes to the Schedule of Expenditures of Federal Awards.....	108
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 <i>Government Auditing Standards</i>	109
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	111
Schedule of Findings and Questioned Costs	113
Schedule of Status of Prior Year Findings and Questioned Costs.....	114

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 – modified cash basis as of June 30, 2017, and the related statements of revenues and expenditures (with budget), changes in fund balance and changes in restricted fund balances – modified cash basis 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, 2017, 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, 2017 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 November 8, 2017, 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.

Fort Wright, Kentucky
November 8, 2017

**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, 2017 and 2016. 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 \$7,551,909 (fund balance).
- This was an increase of \$408,210 from the prior year, comprised of Excess of Revenues and Transfers over Expenditures of \$989,664; Prior Year Deferred Restricted Receipts Recognized in the Current Year of \$350,807; and Unrestricted Reserve Transfers of \$230,647
- At the end of the current fiscal year the unassigned fund balance was \$2,732,238.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the District's basic financial statements include the statement of assets, liabilities, and fund balances- modified cash basis, the statement of revenues and expenditures (with budget) – modified cash basis, the statement of changes in fund balance – modified cash basis, and the statement of changes in restricted fund balance – modified cash basis, 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 – Modified Cash Basis and the Statement of Revenues and Expenditures – Modified Cash Basis

In the Statement of Assets, Liabilities, and Fund Balances – Modified Cash Basis and the Statement of Revenues and Expenditures – Modified Cash Basis, 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 assets, liabilities, and fund balances for June 30, 2017 compared to June 30, 2016.

**Table 1
Assets, Liabilities, and Fund Balances**

	June 30,	
	2017	2016
Total Assets	\$ 7,631,114	\$ 7,198,121
Total Liabilities	79,205	54,422
Fund Balances		
Nonspendable	2,113	13,788
Restricted	394,476	511,106
Assigned	423,082	405,831
Committed	4,000,000	2,000,000
Unassigned	2,732,238	4,212,974
Total Fund Balances	\$ 7,551,909	\$ 7,143,699

Fund balances of the District increased 6% to \$7,551,909 in FY 2017 compared to FY 2016. 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 committed for the construction of a new building for the District Administration Building. As of June 30, 2017, the District has an unassigned fund balance of \$2,732,238 that has not been designated for any purpose.

An additional 5% 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 balances may be used to meet the District's ongoing obligations.

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

Table 2 shows the changes in fund balance for 2017, as well as revenue and expense comparisons to 2016.

**Table 2
Changes in Fund Balance**

	June 30,	
	2017	2016
Revenues		
Local	\$ 7,009,527	\$ 6,761,708
Federal	3,817,152	3,619,690
State	4,198,311	2,840,837
Medicaid	1,874,323	1,392,942
Other Fees/Interest	599,930	583,669
Grants	370,727	335,336
Total Revenues	17,869,970	15,534,182
Expenditures		
Salary/Fringe	11,579,711	10,266,681
Contracts*	2,462,701	2,158,023
Travel	151,228	155,324
Space (Maintenance)	339,857	327,302
Office	355,762	410,192
Medical	338,029	225,100
Auto	9,973	7,637
Program/Other Operating	1,145,275	1,226,913
Capital	728,417	8,488
Total Expenditures	17,110,953	14,785,660
Excess of Revenues Over Expenditures	759,017	748,522
Transfers from Beginning of Year Unrestricted Fund Balance	230,647	54,575
Excess of Revenues and Transfers Over Expenditures	\$ 989,664	\$ 803,097

*Includes \$2 mil + pass-through contact with ECS for HANDS services (over \$1.1 million earned in Medicaid).

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

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

During the 2017 fiscal year, the District saw revenues (not including Unrestricted Reserve usage) increase by \$2,335,788, or 15%, compared to 2016. This is primarily an increase in retirement allocation, funding for the opioid crisis and funding for the building project compared to FY 2016. Expenditures increased by \$2,325,293, or 16%, compared to 2016, much of which is attributable to increases in retirement expense, medical expenses related to the opioid crisis and the building project. Revenues exceeded expenditures by \$989,664.

Debt and Capital Asset Administration

Because the District is required to prepare its financial statements on the modified cash basis of accounting, debt payments and capital assets would be reported as an expenditure in the year paid rather than being capitalized and/or depreciated over their estimated useful lives. However, the District has no outstanding debt obligations as of June 30, 2017.

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
MODIFIED CASH BASIS
June 30, 2017

ASSETS

Cash	\$ 7,629,001
Prepaid Payroll Withholdings	<u>2,113</u>
Total Assets	\$ <u><u>7,631,114</u></u>

LIABILITIES AND FUND BALANCES

Liabilities

Payroll Withholdings	\$ 46,804
Admin Fees Payable	<u>32,401</u>
Total Liabilities	<u>79,205</u>

Fund Balances

Unassigned	2,730,125
Nonspendable - Prepaid Withholdings	2,113
Assigned for Unused Vacation Pay	423,082
Committed to Capital Improvements	4,000,000
Restricted for Specific Public Health Progress	<u>394,476</u>
Total Fund Balances	<u>7,549,796</u>
Total Liabilities and Fund Balances	\$ <u><u>7,629,001</u></u>

See accompanying notes.

NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
SUMMARY OF ALL COST CENTERS
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 4,198,311	\$ 4,248,643
Federal	3,817,152	3,593,161
Local / Donations	7,009,527	7,046,839
Service Fees and Other	2,844,980	3,203,666
Close Out Restricted Revenues	230,647	-
	<hr/>	<hr/>
Total Revenues	18,100,617	18,092,309
	<hr/>	<hr/>
Expenditures		
Salaries and Fringes	11,579,711	11,655,208
Independent Contractors	2,462,701	3,084,276
Travel	151,228	165,750
Space Occupancy	339,857	290,411
Office Administration	355,762	387,139
Medical Supplies	338,029	299,921
Automotive	9,973	13,000
Capital Equipment Purchased	728,417	890,000
Other Direct Expenditures	1,145,275	1,306,604
	<hr/>	<hr/>
Total Expenditures	17,110,953	18,092,309
	<hr/>	<hr/>
Excess of Revenues Over Expenditures	989,664	-
Transfers from Beginning of Year		
Unrestricted Fund Balance	-	-
	<hr/>	<hr/>
Excess of Revenues Over Expenditures	\$ 989,664	\$ -
	<hr/> <hr/>	<hr/> <hr/>

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF CHANGES IN FUND BALANCE
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>Unassigned</u>	<u>Nonspendable Prepaid Withholding</u>	<u>Assigned for Unused Vacation Pay</u>	<u>Committed to Capital Improvements</u>	<u>Total</u>
Balance at July 1	\$ 4,212,974	\$ 13,788	\$ 405,831	\$ 2,000,000	\$ 6,632,593
Unrestricted Reserve Transfer	(2,236,223)	(11,675)	17,251	2,000,000	(230,647)
Current Year Excess of Unrestricted Revenues Over Expenditures	<u>755,487</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>755,487</u>
Balance at June 30	<u>\$ 2,732,238</u>	<u>\$ 2,113</u>	<u>\$ 423,082</u>	<u>\$ 4,000,000</u>	<u>\$ 7,157,433</u>

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF CHANGES IN RESTRICTED FUND BALANCE
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017**

Balance at July 1	\$ 511,106
Prior Year Deferred Restricted Receipts Recognized in the Current Year	(350,807)
Prior Year Deferred Restricted Receipts Refunded to State in the Current Year	<u>-</u>
Restated Balance at July 1	160,299
Current Year Excess of Restricted Revenues Over Expenditures	<u>234,177</u>
Balance at June 30	\$ <u><u>394,476</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 paid.

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:

- Nonspendable – Amounts that cannot be spent either because they are in a nonspendable 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 November 8, 2017, 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, 2017, the carrying amount of the District's deposits with financial institutions was \$7,627,551 and the bank balance was \$7,844,972. Of that amount, \$250,000 was insured by the Federal Deposit Insurance Corporation (FDIC). The remainder is collateralized with bank securities held by Branch Banking and Trust Company, 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, 2017, the District did not have any excess unrestricted fund balance.

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, 2017 was \$37,539.

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

Years Ending June 30,	
2018	\$ 17,176
2019	12,030
2020	6,015
2021	3,775
2022	142
	<u>\$ 39,138</u>

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.

KERS 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 48.59% of the employee's compensation during the fiscal year ended June 30, 2017.

The District's required contributions for pension obligations to KERS for the fiscal years ended June 30, 2017, 2016 and 2015 was \$3,173,334, \$2,287,909 and \$2,377,179, respectively. One hundred percent has been contributed for fiscal years 2017, 2016, and 2015.

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, 2016. 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, 2017 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, 2017 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, 2016 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, 2017. 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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #500 - FOOD SERVICE**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 578,655	\$ 578,656
Federal	-	-
Local / Donations	511,420	412,274
Service Fees and Other	<u>145,009</u>	<u>145,722</u>
Gross Revenues	1,235,084	1,136,652
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>1,235,084</u>	<u>1,136,652</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	898,292	813,604
Independent Contractors	-	-
Travel	26,355	26,430
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>10,893</u>	<u>10,935</u>
Total Direct Expenditures	<u>935,540</u>	<u>850,969</u>
Allocated Expenditures		
Occupancy	60,840	53,898
Department Administration	192,243	198,301
Clinical	-	-
Medical Administration	-	-
Environmental Administration	46,461	33,484
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>299,544</u>	<u>285,683</u>
Total Expenditures	1,235,084	1,136,652
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #520 - PUBLIC FACILITIES**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	313,200	283,457
Service Fees and Other	<u>2,290</u>	<u>2,290</u>
Gross Revenues	315,490	285,747
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>315,490</u>	<u>285,747</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	214,060	197,466
Independent Contractors	-	-
Travel	7,735	8,000
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>1,155</u>	<u>2,550</u>
Total Direct Expenditures	<u>222,950</u>	<u>208,016</u>
Allocated Expenditures		
Occupancy	14,605	12,936
Department Administration	66,866	50,396
Clinical	-	-
Medical Administration	-	-
Environmental Administration	11,069	14,399
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>92,540</u>	<u>77,731</u>
Total Expenditures	315,490	285,747
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #540 - GENERAL SANITATION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 75,928	\$ 75,928
Federal	-	-
Local / Donations	154,923	150,045
Service Fees and Other	<u>2,660</u>	<u>2,660</u>
Gross Revenues	233,511	228,633
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>233,511</u>	<u>228,633</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	165,628	159,057
Independent Contractors	-	-
Travel	8,259	8,500
Space Occupancy	-	-
Office Administration	535	535
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>1,211</u>	<u>1,425</u>
Total Direct Expenditures	<u>175,633</u>	<u>169,517</u>
Allocated Expenditures		
Occupancy	10,752	9,538
Department Administration	38,563	38,560
Clinical	-	-
Medical Administration	-	-
Environmental Administration	8,563	11,018
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>57,878</u>	<u>59,116</u>
Total Expenditures	233,511	228,633
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #560 - ON-SITE SEWAGE**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	151,104	155,944
Service Fees and Other	<u>137,015</u>	<u>137,015</u>
Gross Revenues	288,119	292,959
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>288,119</u>	<u>292,959</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	207,781	209,740
Independent Contractors	-	-
Travel	311	1,000
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	7,674	10,000
Equipment Purchased	-	-
Other Direct	<u>92</u>	<u>1,625</u>
Total Direct Expenditures	<u>215,858</u>	<u>222,365</u>
Allocated Expenditures		
Occupancy	13,127	12,097
Department Administration	48,391	45,260
Clinical	-	-
Medical Administration	-	-
Environmental Administration	10,743	13,237
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>72,261</u>	<u>70,594</u>
Total Expenditures	288,119	292,959
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #590 - SMOKING ENFORCEMENT (KENTON COUNTY)**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	189	1,343
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	189	1,343
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	189	1,343
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	862
Independent Contractors	-	-
Travel	-	25
Space Occupancy	-	-
Office Administration	144	144
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	144	1,031
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	45	43
Department Administration	-	209
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	60
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	45	312
	<hr/>	<hr/>
Total Expenditures	189	1,343
	<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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #591 - RADON**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	35,600	35,600
Local / Donations	44,906	35,600
Service Fees and Other	<u>-</u>	<u>-</u>
Gross Revenues	80,506	71,200
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>80,506</u>	<u>71,200</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	45,645	36,138
Independent Contractors	-	-
Travel	66	66
Space Occupancy	-	-
Office Administration	2,579	2,600
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>18,340</u>	<u>18,350</u>
Total Direct Expenditures	<u>66,630</u>	<u>57,154</u>
Allocated Expenditures		
Occupancy	896	1,733
Department Administration	10,621	9,550
Clinical	-	-
Medical Administration	-	-
Environmental Administration	2,359	2,763
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>13,876</u>	<u>14,046</u>
Total Expenditures	80,506	71,200
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
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	1,516,488	1,553,417
Independent Contractors	2,090	3,010
Travel	11,469	11,825
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	27,657	28,211
Automotive	-	-
Equipment Purchased	-	-
Other Direct	781	246
	<hr/>	<hr/>
Total Direct Expenditures	1,558,485	1,596,709
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	114,198	106,674
Department Administration	356,419	351,564
Clinical	2,010,972	2,000,492
Medical Administration	381,310	392,326
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	2,862,899	2,851,056
	<hr/>	<hr/>
Total Expenditures	4,421,384	4,447,765
	<hr/>	<hr/>
RSC Allocation	(4,421,384)	(4,447,765)
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -
	<hr/>	<hr/>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #712 - DENTAL HEALTH**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 16,030	\$ 16,030
Federal	-	-
Local / Donations	43,981	39,205
Service Fees and Other	<u>29,259</u>	<u>42,097</u>
Gross Revenues	89,270	97,332
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>89,270</u>	<u>97,332</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	408	641
Independent Contractors	-	-
Travel	98	100
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>-</u>	<u>-</u>
Total Direct Expenditures	<u>506</u>	<u>741</u>
Allocated Expenditures		
Occupancy	45	22
Department Administration	97	141
Clinical	-	-
Medical Administration	104	169
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>246</u>	<u>332</u>
Total Expenditures	752	1,073
RSC Allocation	<u>88,518</u>	<u>96,259</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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
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	13,430	11,837
Independent Contractors	654	1,905
Travel	-	50
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	20,958	20,992
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	35,042	34,784
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	1,120	979
Department Administration	3,156	3,894
Clinical	17,256	20,978
Medical Administration	3,377	4,284
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	24,909	30,135
	<hr/>	<hr/>
Total Expenditures	59,951	64,919
	<hr/>	<hr/>
RSC Allocation	(59,951)	(64,919)
	<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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #725 - PINK COUNTY INITIATIVE GRANT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 994	\$ -
Federal	58,431	58,431
Local / Donations	2,431	2,331
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	61,856	60,762
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	61,856	60,762
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	22,500	26,212
Independent Contractors	-	-
Travel	1,466	1,466
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	29,005	30,318
	<hr/>	<hr/>
Total Direct Expenditures	52,971	57,996
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	493	418
Department Administration	4,059	1,118
Clinical	-	-
Medical Administration	4,333	1,230
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	8,885	2,766
	<hr/>	<hr/>
Total Expenditures	61,856	60,762
	<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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #726 - ZIKA RESPONSE (ENV & DPP)

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	23,598	23,598
Local / Donations	25,757	17,906
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	49,355	41,504
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	49,355	41,504
Expenditures		
Direct Expenditures		
Salaries and Fringes	25,043	24,219
Independent Contractors	-	-
Travel	535	535
Space Occupancy	-	-
Office Administration	800	800
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	10,450	10,450
	<hr/>	<hr/>
Total Direct Expenditures	36,828	36,004
Allocated Expenditures		
Occupancy	448	500
Department Administration	5,839	2,500
Clinical	-	-
Medical Administration	6,240	2,500
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	12,527	5,500
Total Expenditures	<hr/>	<hr/>
	49,355	41,504
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #727 - SYRINGE ACCESS EXCHANGE PROGRAM**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	116,670	109,327
Service Fees and Other	<u>7,000</u>	<u>7,000</u>
Gross Revenues	123,670	116,327
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>123,670</u>	<u>116,327</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	69,705	63,396
Independent Contractors	-	-
Travel	1,179	1,179
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	7,500	7,500
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>8,728</u>	<u>8,726</u>
Total Direct Expenditures	<u>87,112</u>	<u>80,801</u>
Allocated Expenditures		
Occupancy	3,091	2,750
Department Administration	16,168	15,606
Clinical	-	-
Medical Administration	17,299	17,170
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>36,558</u>	<u>35,526</u>
Total Expenditures	123,670	116,327
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #733 - PREVENTIVE DENTAL HYGIENE TEAM**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 35,242	\$ 35,242
Federal	-	-
Local / Donations	186,807	195,211
Service Fees and Other	<u>95,563</u>	<u>98,161</u>
Gross Revenues	317,612	328,614
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>317,612</u>	<u>328,614</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	187,515	200,165
Independent Contractors	1,000	1,000
Travel	3,323	3,325
Space Occupancy	-	-
Office Administration	5,606	5,615
Medical Supplies	3,848	3,855
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>2,363</u>	<u>2,365</u>
Total Direct Expenditures	<u>203,655</u>	<u>216,325</u>
Allocated Expenditures		
Occupancy	15,053	13,458
Department Administration	43,665	48,325
Clinical	-	-
Medical Administration	46,714	50,506
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>105,432</u>	<u>112,289</u>
Total Expenditures	309,087	328,614
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u><u>\$ 8,525</u></u>	<u><u>\$ -</u></u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #734 - INCREASING AWARENESS OF ACES/STRENGTHENING FAMILIES GRANT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 6,233	\$ 6,233
Federal	-	-
Local / Donations	217	217
Service Fees and Other	<u>-</u>	<u>-</u>
Gross Revenues	6,450	6,450
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>6,450</u>	<u>6,450</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>6,450</u>	<u>6,450</u>
Total Direct Expenditures	<u>6,450</u>	<u>6,450</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	6,450	6,450
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #736 - COMMUNITY HEALTH ACTION TEAM (CHAT)**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	48,275	48,275
Local / Donations	124,170	133,739
Service Fees and Other	<u>-</u>	<u>-</u>
Gross Revenues	172,445	182,014
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>172,445</u>	<u>182,014</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	102,261	106,421
Independent Contractors	-	-
Travel	6,909	6,909
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>11,256</u>	<u>11,481</u>
Total Direct Expenditures	<u>120,426</u>	<u>124,811</u>
Allocated Expenditures		
Occupancy	8,288	7,328
Department Administration	21,130	25,800
Clinical	-	-
Medical Administration	22,601	24,075
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>52,019</u>	<u>57,203</u>
Total Expenditures	172,445	182,014
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #737 - EBOLA MONITORING**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	17,237	17,237
Local / Donations	-	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	17,237	17,237
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	17,237	17,237
Expenditures		
Direct Expenditures		
Salaries and Fringes	9,331	11,000
Independent Contractors	-	-
Travel	172	250
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	9,503	11,250
Allocated Expenditures		
Occupancy	448	350
Department Administration	2,169	3,500
Clinical	-	-
Medical Administration	2,324	2,137
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	4,941	5,987
Total Expenditures	<hr/>	<hr/>
	14,444	17,237
RSC Allocation	<hr/>	<hr/>
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	<hr/>	<hr/>
	\$ 2,793	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #742 - ENVIROHEALTHLINK GRANT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	15,000	15,000
Local / Donations	13,287	11,354
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	28,287	26,354
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	28,287	26,354
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	17,775	16,309
Independent Contractors	-	-
Travel	170	170
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	691	486
	<hr/>	<hr/>
Total Direct Expenditures	18,636	16,965
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	1,075	950
Department Administration	4,143	4,018
Clinical	-	-
Medical Administration	4,433	4,421
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	9,651	9,389
	<hr/>	<hr/>
Total Expenditures	28,287	26,354
	<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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #749 - REGIONAL EPIDEMIOLOGIST HAI ACTIVITIES**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	2,425	7,769
Local / Donations	53	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	2,478	7,769
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	2,478	7,769
Expenditures		
Direct Expenditures		
Salaries and Fringes	1,388	4,804
Independent Contractors	-	-
Travel	62	251
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	1,450	5,055
Allocated Expenditures		
Occupancy	358	324
Department Administration	320	1,138
Clinical	-	-
Medical Administration	350	1,252
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	1,028	2,714
Total Expenditures	<hr/>	<hr/>
	2,478	7,769
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #750 - ACCREDITATION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	2,500	2,500
Local / Donations	-	-
Service Fees and Other	<u>4,622</u>	<u>6,700</u>
Gross Revenues	7,122	9,200
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>7,122</u>	<u>9,200</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel		
Space Occupancy	-	-
Office Administration	2,500	2,500
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>4,622</u>	<u>6,700</u>
Total Direct Expenditures	<u>7,122</u>	<u>9,200</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	7,122	9,200
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #752 - HANDS GF SERVICES**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 328,070	\$ 534,988
Federal	-	-
Local / Donations	-	-
Service Fees and Other	<u>91,350</u>	<u>-</u>
Gross Revenues	419,420	534,988
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>419,420</u>	<u>534,988</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	419,420	534,988
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>-</u>	<u>-</u>
Total Direct Expenditures	<u>419,420</u>	<u>534,988</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	419,420	534,988
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #755 - ZIKA VECTOR CONTROL ACTIVITIES**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	12,375	25,000
Local / Donations	20,463	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	32,838	25,000
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	32,838	25,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	14,761	12,825
Independent Contractors	-	-
Travel	578	578
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	9,774	9,774
	<hr/>	<hr/>
Total Direct Expenditures	25,113	23,177
Allocated Expenditures		
Occupancy	582	300
Department Administration	3,447	1,188
Clinical	-	-
Medical Administration	3,696	335
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	7,725	1,823
	<hr/>	<hr/>
Total Expenditures	32,838	25,000
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #758 - HUMANA VITALITY

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	7,394	19,868
Service Fees and Other	<u>119,570</u>	<u>121,911</u>
Gross Revenues	126,964	141,779
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>126,964</u>	<u>141,779</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	54,549	72,894
Independent Contractors	-	-
Travel	1,287	1,287
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	34,900	34,900
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>554</u>	<u>554</u>
Total Direct Expenditures	<u>91,290</u>	<u>109,635</u>
Allocated Expenditures		
Occupancy	7,885	6,694
Department Administration	13,430	13,814
Clinical	-	-
Medical Administration	14,359	11,636
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>35,674</u>	<u>32,144</u>
Total Expenditures	126,964	141,779
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #762 - SCHOOL AGE DENTAL**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	2,644	2,644
Local / Donations	1,528	2,141
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	4,172	4,785
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	4,172	4,785
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	2,514	2,598
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	2,514	2,598
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	448	262
Department Administration	584	940
Clinical	-	-
Medical Administration	626	985
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	1,658	2,187
	<hr/>	<hr/>
Total Expenditures	4,172	4,785
	<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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #765 - TOBACCO PROGRAM-FED FUNDS PROJECT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	15,000	20,000
Local / Donations	5,000	-
Service Fees and Other	-	-
	<u>-</u>	<u>-</u>
Gross Revenues	20,000	20,000
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>20,000</u>	<u>20,000</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	20,000	20,000
	<u>20,000</u>	<u>20,000</u>
Total Direct Expenditures	<u>20,000</u>	<u>20,000</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	20,000	20,000
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #766 - MCH COORDINATOR**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	131,056	131,056
Local / Donations	9,499	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	140,555	131,056
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	140,555	131,056
Expenditures		
Direct Expenditures		
Salaries and Fringes	85,242	68,640
Independent Contractors	9,500	9,500
Travel	1,841	1,830
Space Occupancy	-	-
Office Administration	209	278
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	9,173	7,889
	<hr/>	<hr/>
Total Direct Expenditures	105,965	88,137
Allocated Expenditures		
Occupancy	5,197	4,585
Department Administration	20,978	18,234
Clinical	-	-
Medical Administration	8,415	20,100
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	34,590	42,919
Total Expenditures	<hr/>	<hr/>
	140,555	131,056
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #771 - PHEP Special Projects**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	8,500
Local / Donations	8,502	-
Service Fees and Other	-	-
	<u>-</u>	<u>-</u>
Gross Revenues	8,502	8,500
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>8,502</u>	<u>8,500</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	8,502	8,500
	<u>8,502</u>	<u>8,500</u>
Total Direct Expenditures	<u>8,502</u>	<u>8,500</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	8,502	8,500
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #774 - CHILD FATALITY REVIEW & INJURY PREVENTION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	4,000	4,000
Local / Donations	4,266	2,815
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	8,266	6,815
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	8,266	6,815
Expenditures		
Direct Expenditures		
Salaries and Fringes	4,441	3,607
Independent Contractors	-	-
Travel	288	100
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	178	200
	<hr/>	<hr/>
Total Direct Expenditures	4,907	3,907
Allocated Expenditures		
Occupancy	448	403
Department Administration	1,404	1,192
Clinical	-	-
Medical Administration	1,507	1,313
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	3,359	2,908
Total Expenditures	<hr/>	<hr/>
	8,266	6,815
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #800 - PEDIATRIC/ADOLESCENT VISITS**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	24,612	24,612
Local / Donations	302,571	295,524
Service Fees and Other	<u>134,285</u>	<u>127,280</u>
Gross Revenues	461,468	447,416
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>461,468</u>	<u>447,416</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	2,062	2,057
Independent Contractors	-	-
Travel	354	354
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>1,039</u>	<u>1,050</u>
Total Direct Expenditures	<u>3,455</u>	<u>3,461</u>
Allocated Expenditures		
Occupancy	90	86
Department Administration	528	365
Clinical	-	-
Medical Administration	564	401
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>1,182</u>	<u>852</u>
Total Expenditures	4,637	4,313
RSC Allocation	<u>456,831</u>	<u>443,103</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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #801- IMMUNIZATIONS**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	57,144	57,934
Service Fees and Other	-	-
	<u>-</u>	<u>-</u>
Gross Revenues	57,144	57,934
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>57,144</u>	<u>57,934</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	29,773	30,442
Independent Contractors	-	-
Travel	3,335	3,350
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	1,237	1,237
Automotive	-	-
Equipment Purchased	-	-
Other Direct	5,786	5,786
	<u>5,786</u>	<u>5,786</u>
Total Direct Expenditures	<u>40,131</u>	<u>40,815</u>
Allocated Expenditures		
Occupancy	2,509	2,210
Department Administration	7,006	8,051
Clinical	-	-
Medical Administration	7,498	6,858
Environmental Administration	-	-
Lab	-	-
	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>17,013</u>	<u>17,119</u>
Total Expenditures	<u>57,144</u>	<u>57,934</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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #802 - FAMILY PLANNING/STERILIZATION

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 1,904	\$ 4,040
Federal	169,864	169,864
Local / Donations	669,755	652,916
Service Fees and Other	<u>189,482</u>	<u>189,374</u>
Gross Revenues	1,031,005	1,016,194
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>1,031,005</u>	<u>1,016,194</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	8,688	13,139
Independent Contractors	2,315	7,273
Travel	69	129
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	221,602	186,138
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>14,395</u>	<u>14,395</u>
Total Direct Expenditures	<u>247,069</u>	<u>221,074</u>
Allocated Expenditures		
Occupancy	941	835
Department Administration	2,016	3,221
Clinical	-	-
Medical Administration	2,164	3,543
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>5,121</u>	<u>7,599</u>
Total Expenditures	252,190	228,673
RSC Allocation	<u>778,815</u>	<u>787,521</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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #803 - MATERNITY VISITS

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	10,132	14,170
Service Fees and Other	<u>4,900</u>	<u>4,912</u>
Gross Revenues	15,032	19,082
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>15,032</u>	<u>19,082</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	931
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>-</u>	<u>-</u>
Total Direct Expenditures	<u>-</u>	<u>931</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	-	931
RSC Allocation	<u>15,032</u>	<u>18,151</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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #804 - WOMEN INFANT CHILDREN**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 62,576	\$ 62,577
Federal	1,287,692	1,287,692
Local / Donations	1,108,259	1,196,865
Service Fees and Other	<u>-</u>	<u>-</u>
Gross Revenues	2,458,527	2,547,134
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>2,458,527</u>	<u>2,547,134</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	43,341	47,169
Independent Contractors	-	-
Travel	574	574
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>11,155</u>	<u>11,162</u>
Total Direct Expenditures	<u>55,070</u>	<u>58,905</u>
Allocated Expenditures		
Occupancy	5,062	4,492
Department Administration	10,106	15,779
Clinical	-	-
Medical Administration	10,813	9,888
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>25,981</u>	<u>30,159</u>
Total Expenditures	81,051	89,064
RSC Allocation	<u>2,377,476</u>	<u>2,458,070</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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #805 - NUTRITION EDUCATION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	35,688	35,688
Local / Donations	118,230	105,440
Service Fees and Other	<u>20,797</u>	<u>20,871</u>
Gross Revenues	174,715	161,999
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>174,715</u>	<u>161,999</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	52,627	59,258
Independent Contractors	-	-
Travel	490	490
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>2,421</u>	<u>2,421</u>
Total Direct Expenditures	<u>55,538</u>	<u>62,169</u>
Allocated Expenditures		
Occupancy	5,376	4,758
Department Administration	12,261	13,223
Clinical	-	-
Medical Administration	13,112	10,138
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>30,749</u>	<u>28,119</u>
Total Expenditures	86,287	90,288
RSC Allocation	<u>88,428</u>	<u>71,711</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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #806 - TUBERCULOSIS

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	38,790	38,790
Local / Donations	367,701	194,960
Service Fees and Other	<u>26,539</u>	<u>26,513</u>
Gross Revenues	433,030	260,263
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>433,030</u>	<u>260,263</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	72,042	72,886
Independent Contractors	-	-
Travel	2,712	2,712
Space Occupancy	-	-
Office Administration	131	131
Medical Supplies	6,280	6,280
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>1,356</u>	<u>1,356</u>
Total Direct Expenditures	<u>82,521</u>	<u>83,365</u>
Allocated Expenditures		
Occupancy	5,242	4,657
Department Administration	16,779	17,919
Clinical	-	-
Medical Administration	17,950	19,715
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>39,971</u>	<u>42,291</u>
Total Expenditures	122,492	125,656
RSC Allocation	<u>310,538</u>	<u>134,607</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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #807 - SEXUALLY TRANSMITTED DISEASES**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 52,550	\$ 52,550
Federal	-	-
Local / Donations	237,499	340,402
Service Fees and Other	<u>46,628</u>	<u>60,602</u>
Gross Revenues	336,677	453,554
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>336,677</u>	<u>453,554</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	63,439	65,028
Independent Contractors	-	-
Travel	2,756	2,756
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>886</u>	<u>886</u>
Total Direct Expenditures	<u>67,081</u>	<u>68,670</u>
Allocated Expenditures		
Occupancy	5,510	4,881
Department Administration	14,777	15,797
Clinical	-	-
Medical Administration	15,807	17,380
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>36,094</u>	<u>38,058</u>
Total Expenditures	103,175	106,728
RSC Allocation	<u>233,502</u>	<u>346,826</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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #809 - DIABETES**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 117,099	\$ 117,099
Federal	-	-
Local / Donations	100,910	115,815
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	218,009	232,914
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	218,009	232,914
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	132,368	140,319
Independent Contractors	-	-
Travel	5,031	5,031
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	5,460	6,058
	<hr/>	<hr/>
Total Direct Expenditures	142,859	151,408
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	10,887	9,639
Department Administration	30,820	34,219
Clinical	-	-
Medical Administration	32,971	37,648
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	74,678	81,506
	<hr/>	<hr/>
Total Expenditures	217,537	232,914
	<hr/>	<hr/>
RSC Allocation	472	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #810 - ADULT VISITS AND FOLLOW-UP CARE**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 150	\$ 150
Federal	-	-
Local / Donations	68,323	97,886
Service Fees and Other	<u>10,657</u>	<u>12,370</u>
Gross Revenues	79,130	110,406
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>79,130</u>	<u>110,406</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	11,429	10,149
Independent Contractors	-	-
Travel	366	366
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	1,237	1,237
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>564</u>	<u>564</u>
Total Direct Expenditures	<u>13,596</u>	<u>12,316</u>
Allocated Expenditures		
Occupancy	493	418
Department Administration	2,739	1,707
Clinical	-	-
Medical Administration	2,930	1,878
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>6,162</u>	<u>4,003</u>
Total Expenditures	19,758	16,319
RSC Allocation	<u>59,372</u>	<u>94,087</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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #811 - LEAD POISONING**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	93,488	93,685
Local / Donations	46,310	49,950
Service Fees and Other	<u>875</u>	<u>557</u>
Gross Revenues	140,673	144,192
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>140,673</u>	<u>144,192</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	74,169	86,326
Independent Contractors	-	-
Travel	2,155	3,031
Space Occupancy	-	-
Office Administration	500	1,594
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>8,185</u>	<u>9,295</u>
Total Direct Expenditures	<u>85,009</u>	<u>100,246</u>
Allocated Expenditures		
Occupancy	5,331	4,737
Department Administration	17,266	18,404
Clinical	-	-
Medical Administration	18,477	20,248
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>41,074</u>	<u>43,389</u>
Total Expenditures	126,083	143,635
RSC Allocation	<u>14,590</u>	<u>557</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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #812 - CAMPBELL COUNTY MEDICAL INDIGENT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	148,750	160,000
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	148,750	160,000
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	148,750	160,000
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	148,750	160,000
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	148,750	160,000
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
	<hr/>	<hr/>
Total Expenditures	148,750	160,000
	<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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #813 - BREAST AND CERVICAL CANCER

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	44,886	48,000
Local / Donations	52,147	62,417
Service Fees and Other	<u>3,854</u>	<u>4,017</u>
Gross Revenues	100,887	114,434
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>100,887</u>	<u>114,434</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	649	4,381
Independent Contractors	41,810	45,034
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>-</u>	<u>-</u>
Total Direct Expenditures	<u>42,459</u>	<u>49,415</u>
Allocated Expenditures		
Occupancy	359	331
Department Administration	153	1,379
Clinical	-	-
Medical Administration	156	1,517
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>668</u>	<u>3,227</u>
Total Expenditures	43,127	52,642
RSC Allocation	<u>57,760</u>	<u>61,792</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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #818 - COMMUNITY BASED**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	1,670	1,520
Service Fees and Other	<u>490</u>	<u>500</u>
Gross Revenues	2,160	2,020
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>2,160</u>	<u>2,020</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>2,160</u>	<u>2,020</u>
Total Direct Expenditures	<u>2,160</u>	<u>2,020</u>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>-</u>	<u>-</u>
Total Expenditures	2,160	2,020
RSC Allocation	<u>-</u>	<u>-</u>
Excess of Restricted Revenues Over Expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #821 - B/T PREPAREDNESS COORDINATION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	172,346	172,346
Local / Donations	16,294	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	188,640	172,346
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	188,640	172,346
Expenditures		
Direct Expenditures		
Salaries and Fringes	112,144	103,201
Independent Contractors	-	-
Travel	1,534	1,580
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	13,457	13,639
	<hr/>	<hr/>
Total Direct Expenditures	127,135	118,420
Allocated Expenditures		
Occupancy	7,213	6,378
Department Administration	26,232	22,640
Clinical	-	-
Medical Administration	28,060	24,908
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	61,505	53,926
Total Expenditures	<hr/>	<hr/>
	188,640	172,346
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #822 - B/T SURVEILLANCE AND EPIDEMIOLOGY CAPACITY**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	59,588	59,588
Local / Donations	202,842	235,073
Service Fees and Other	<u>-</u>	<u>-</u>
Gross Revenues	262,430	294,661
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>262,430</u>	<u>294,661</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	161,225	186,620
Independent Contractors	-	-
Travel	2,095	2,095
Space Occupancy	-	-
Office Administration	1,721	1,721
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>1,510</u>	<u>1,510</u>
Total Direct Expenditures	<u>166,551</u>	<u>191,946</u>
Allocated Expenditures		
Occupancy	15,860	13,687
Department Administration	38,660	45,413
Clinical	-	-
Medical Administration	41,359	43,615
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>95,879</u>	<u>102,715</u>
Total Expenditures	262,430	294,661
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #823 - B/T MEDICAL RESERVE CORP**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	10,936	12,662
Local / Donations	1,109	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	12,045	12,662
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	12,045	12,662
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	500	500
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	11,545	12,162
	<hr/>	<hr/>
Total Direct Expenditures	12,045	12,662
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
Total Expenditures	<hr/>	<hr/>
	12,045	12,662
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #826 - FOUNDATION FOR A HEALTHY KENTUCKY GRANT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	1,041	1,041
Service Fees and Other	<u>8,012</u>	<u>8,007</u>
Gross Revenues	9,053	9,048
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>9,053</u>	<u>9,048</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>7,990</u>	<u>9,048</u>
Total Direct Expenditures	<u>7,990</u>	<u>9,048</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	7,990	9,048
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u><u>\$ 1,063</u></u>	<u><u>\$ -</u></u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #827 - WILLIAMSTOWN SCHOOL HEALTH**

	<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	25,000	25,000
	<hr/>	<hr/>
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	25,000	25,000
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
	<hr/>	<hr/>
Total Expenditures	25,000	25,000
	<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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #828 NIOSH GRANT - TOTAL WORKER HEALTH PROJECT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	19,950	4,812
Local / Donations	-	2,212
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	19,950	7,024
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	19,950	7,024
Expenditures		
Direct Expenditures		
Salaries and Fringes	4,245	4,508
Independent Contractors	-	-
Travel	29	29
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	275	275
	<hr/>	<hr/>
Total Direct Expenditures	4,549	4,812
Allocated Expenditures		
Occupancy	314	266
Department Administration	1,001	927
Clinical	-	-
Medical Administration	1,063	1,019
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	2,378	2,212
Total Expenditures	<hr/>	<hr/>
	6,927	7,024
RSC Allocation	<hr/>	<hr/>
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	<hr/>	<hr/>
	\$ 13,023	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #829 - GRANT COUNTY SBH**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	77,500	77,500
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	77,500	77,500
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	77,500	77,500
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	77,500	77,500
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	77,500	77,500
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
	<hr/>	<hr/>
Total Expenditures	77,500	77,500
	<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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #830 -BOONE COUNTY DRUG FREE COMMUNITIES GRANT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	123,074	156,751
Local / Donations	46,955	42,715
Service Fees and Other	<u>160</u>	<u>160</u>
Gross Revenues	170,189	199,626
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>170,189</u>	<u>199,626</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	76,598	88,413
Independent Contractors	-	-
Travel	5,970	7,505
Space Occupancy	-	-
Office Administration	1,235	1,608
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>47,495</u>	<u>62,467</u>
Total Direct Expenditures	<u>131,298</u>	<u>159,993</u>
Allocated Expenditures		
Occupancy	1,972	2,038
Department Administration	17,836	17,395
Clinical	-	-
Medical Administration	19,083	20,200
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>38,891</u>	<u>39,633</u>
Total Expenditures	170,189	199,626
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #831 - INVESTING IN KENTUCKY'S FUTURE

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	27,644	33,005
Service Fees and Other	<u>156,167</u>	<u>155,068</u>
Gross Revenues	183,811	188,073
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>183,811</u>	<u>188,073</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	122,985	179,931
Travel	-	-
Space Occupancy	-	-
Office Administration	-	300
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>2,042</u>	<u>7,842</u>
Total Direct Expenditures	<u>125,027</u>	<u>188,073</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	125,027	188,073
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u><u>\$ 58,784</u></u>	<u><u>\$ -</u></u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #833 - WIC BREASTFEEDING PROMOTION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	62,119	67,000
Local / Donations	7,843	5,827
Service Fees and Other	<u>9,123</u>	<u>9,123</u>
Gross Revenues	79,085	81,950
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>79,085</u>	<u>81,950</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	44,972	47,813
Independent Contractors	-	-
Travel	810	810
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>8,450</u>	<u>8,450</u>
Total Direct Expenditures	<u>54,232</u>	<u>57,073</u>
Allocated Expenditures		
Occupancy	3,181	2,822
Department Administration	10,468	11,454
Clinical	-	-
Medical Administration	11,204	10,601
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>24,853</u>	<u>24,877</u>
Total Expenditures	<u>79,085</u>	<u>81,950</u>
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
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	-	-
	<u>-</u>	<u>-</u>
Gross Revenues	25,000	25,000
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
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	-	-
	<u>-</u>	<u>-</u>
Total Direct Expenditures	<u>25,000</u>	<u>25,000</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	<u>25,000</u>	<u>25,000</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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #835 - MRC CAPACITY BUILDING GRANT

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	6,838	7,328
Service Fees and Other	<u>54,467</u>	<u>14,592</u>
Gross Revenues	61,305	21,920
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>61,305</u>	<u>21,920</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	10,102	8,645
Independent Contractors	-	-
Travel	152	152
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>5,883</u>	<u>5,795</u>
Total Direct Expenditures	<u>16,137</u>	<u>14,592</u>
Allocated Expenditures		
Occupancy	1,971	1,730
Department Administration	2,349	3,044
Clinical	-	-
Medical Administration	2,518	2,554
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>6,838</u>	<u>7,328</u>
Total Expenditures	<u>22,975</u>	<u>21,920</u>
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u><u>\$ 38,330</u></u>	<u><u>\$ -</u></u>

NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #836 - TOBACCO PREVENTION

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 183,846	\$ 183,846
Federal	-	-
Local / Donations	24,156	12,213
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	208,002	196,059
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	208,002	196,059
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	121,357	111,595
Independent Contractors	-	-
Travel	2,354	2,354
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	16,251	16,833
	<hr/>	<hr/>
Total Direct Expenditures	139,962	130,782
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	9,543	8,458
Department Administration	28,262	27,054
Clinical	-	-
Medical Administration	30,235	29,765
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	68,040	65,277
	<hr/>	<hr/>
Total Expenditures	208,002	196,059
	<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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #838 - KHDA NAVIGATOR GRANT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	1,343	599
Service Fees and Other	<u>16,229</u>	<u>16,229</u>
Gross Revenues	17,572	16,828
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>17,572</u>	<u>16,828</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	8,723	8,858
Independent Contractors	-	-
Travel	492	492
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>1,778</u>	<u>1,778</u>
Total Direct Expenditures	<u>10,993</u>	<u>11,128</u>
Allocated Expenditures		
Occupancy	2,374	1,200
Department Administration	2,030	2,000
Clinical	-	-
Medical Administration	2,175	2,500
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>6,579</u>	<u>5,700</u>
Total Expenditures	17,572	16,828
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #839 - IMMUNIZATION FIELD REP

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	131,817	148,512
Local / Donations	12,865	6,670
Service Fees and Other	-	-
	<u>-</u>	<u>-</u>
Gross Revenues	144,682	155,182
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>144,682</u>	<u>155,182</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	90,102	99,006
Independent Contractors	-	-
Travel	1,755	2,470
Space Occupancy	-	-
Office Administration	530	530
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	3,451	4,100
	<u>3,451</u>	<u>4,100</u>
Total Direct Expenditures	<u>95,838</u>	<u>106,106</u>
Allocated Expenditures		
Occupancy	5,421	4,787
Department Administration	20,977	20,882
Clinical	-	-
Medical Administration	22,446	23,407
Environmental Administration	-	-
Lab	-	-
	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>48,844</u>	<u>49,076</u>
Total Expenditures	144,682	155,182
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #840 - PEER COUNSELING**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	34,443	50,000
Local / Donations	4,066	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	38,509	50,000
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	38,509	50,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	22,344	29,178
Independent Contractors	-	-
Travel	696	696
Space Occupancy	-	-
Office Administration	1,255	1,255
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	24,295	31,129
Allocated Expenditures		
Occupancy	806	705
Department Administration	6,478	8,650
Clinical	-	-
Medical Administration	6,930	9,516
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	14,214	18,871
Total Expenditures	<hr/>	<hr/>
	38,509	50,000
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #841 - DIABETES**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	2,024	3,500
Local / Donations	1,476	-
Service Fees and Other	-	-
	<u>-</u>	<u>-</u>
Gross Revenues	3,500	3,500
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>3,500</u>	<u>3,500</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	3,500	3,500
	<u>3,500</u>	<u>3,500</u>
Total Direct Expenditures	<u>3,500</u>	<u>3,500</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	3,500	3,500
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #842 - HIV COUNSELING & TESTING**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 14,480	\$ 7,838
Federal	-	-
Local / Donations	-	9,224
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	14,480	17,062
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	14,480	17,062
Expenditures		
Direct Expenditures		
Salaries and Fringes	9,192	10,691
Independent Contractors	-	-
Travel	51	200
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	9,243	10,891
Allocated Expenditures		
Occupancy	807	727
Department Administration	2,141	2,592
Clinical	-	-
Medical Administration	2,289	2,852
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	5,237	6,171
Total Expenditures	<hr/>	<hr/>
	14,480	17,062
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #843 - HIV PREVENTION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 19,828	\$ 19,828
Federal	54,574	54,574
Local / Donations	42,251	38,654
Service Fees and Other	<u>350</u>	<u>350</u>
Gross Revenues	117,003	113,406
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>117,003</u>	<u>113,406</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	67,067	65,159
Independent Contractors	-	-
Travel	2,163	2,163
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>10,799</u>	<u>10,799</u>
Total Direct Expenditures	<u>80,029</u>	<u>78,121</u>
Allocated Expenditures		
Occupancy	4,659	4,118
Department Administration	15,611	14,840
Clinical	-	-
Medical Administration	16,704	16,327
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>36,974</u>	<u>35,285</u>
Total Expenditures	117,003	113,406
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #844 - STATE CARE COORDINATOR**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 555,912	\$ 600,000
Federal	-	-
Local / Donations	13,709	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	569,621	600,000
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	569,621	600,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	234,172	248,077
Independent Contractors	87,921	87,921
Travel	3,957	4,680
Space Occupancy	-	-
Office Administration	2,801	3,899
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	109,706	125,328
	<hr/>	<hr/>
Total Direct Expenditures	438,557	469,905
Allocated Expenditures		
Occupancy	18,189	16,089
Department Administration	54,535	54,283
Clinical	-	-
Medical Administration	58,340	59,723
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	131,064	130,095
Total Expenditures	<hr/>	<hr/>
	569,621	600,000
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #845 - RYAN WHITE

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	326,501	410,000
Local / Donations	2,679	-
Service Fees and Other	(992)	-
	<hr/>	<hr/>
Gross Revenues	328,188	410,000
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	328,188	410,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	102,536	112,117
Independent Contractors	16,166	52,079
Travel	2,985	2,660
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	145,649	160,352
	<hr/>	<hr/>
Total Direct Expenditures	267,336	327,208
Allocated Expenditures		
Occupancy	11,424	10,135
Department Administration	23,883	34,595
Clinical	-	-
Medical Administration	25,545	38,062
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	60,852	82,792
Total Expenditures	<hr/>	<hr/>
	328,188	410,000
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #846 - KENTUCKY YOUTH ADVOCATES**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	63,727	62,593
Service Fees and Other	<u>100,000</u>	<u>109,325</u>
Gross Revenues	163,727	171,918
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>163,727</u>	<u>171,918</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	39,065	50,181
Independent Contractors	-	-
Travel	1,859	1,859
Space Occupancy	-	-
Office Administration	-	3,000
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>58,584</u>	<u>105,500</u>
Total Direct Expenditures	<u>99,508</u>	<u>160,540</u>
Allocated Expenditures		
Occupancy	6,272	2,138
Department Administration	8,008	4,400
Clinical	-	-
Medical Administration	8,572	4,840
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>22,852</u>	<u>11,378</u>
Total Expenditures	122,360	171,918
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u><u>\$ 41,367</u></u>	<u><u>\$ -</u></u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #847 - TOBACCO FREE ENV - IFH GRANT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	452	453
Service Fees and Other	<u>21,624</u>	<u>21,624</u>
Gross Revenues	22,076	22,077
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>22,076</u>	<u>22,077</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes		-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>22,076</u>	<u>22,077</u>
Total Direct Expenditures	<u>22,076</u>	<u>22,077</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	22,076	22,077
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #848 - HEALTHY START**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 51,000	\$ 51,000
Federal	-	-
Local / Donations	61,882	69,072
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	112,882	120,072
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	112,882	120,072
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	67,622	72,150
Independent Contractors	-	-
Travel	2,266	2,500
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	4,977	5,650
	<hr/>	<hr/>
Total Direct Expenditures	74,865	80,300
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	5,421	4,787
Department Administration	15,750	15,741
Clinical	-	-
Medical Administration	16,846	19,244
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	38,017	39,772
	<hr/>	<hr/>
Total Expenditures	112,882	120,072
	<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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #849 - HEROIN IMPACT COORDINATION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	<u>84,744</u>	<u>61,230</u>
Gross Revenues	84,744	61,230
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>84,744</u>	<u>61,230</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	8,951	10,082
Independent Contractors	46,265	46,265
Travel	78	100
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>40</u>	<u>40</u>
Total Direct Expenditures	<u>55,334</u>	<u>56,487</u>
Allocated Expenditures		
Occupancy	1,792	1,000
Department Administration	2,085	1,800
Clinical	-	-
Medical Administration	2,231	1,943
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>6,108</u>	<u>4,743</u>
Total Expenditures	61,442	61,230
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u><u>\$ 23,302</u></u>	<u><u>\$ -</u></u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #850 - HOPWA GRANT - CINCINNATI**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	65,097	116,711
Local / Donations	82,408	35,047
Service Fees and Other	-	-
	<u>-</u>	<u>-</u>
Gross Revenues	147,505	151,758
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>147,505</u>	<u>151,758</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	65,823	64,623
Independent Contractors	-	-
Travel	312	630
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	44,343	51,458
	<u>44,343</u>	<u>51,458</u>
Total Direct Expenditures	<u>110,478</u>	<u>116,711</u>
Allocated Expenditures		
Occupancy	5,287	4,672
Department Administration	15,334	14,463
Clinical	-	-
Medical Administration	16,406	15,912
Environmental Administration	-	-
Lab	-	-
	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>37,027</u>	<u>35,047</u>
Total Expenditures	147,505	151,758
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #851 - CINCINNATI HEALTH NETWORK GRANT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	41,127	38,510
Local / Donations	22,395	21,286
Service Fees and Other	-	-
	<u>-</u>	<u>-</u>
Gross Revenues	63,522	59,796
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>63,522</u>	<u>59,796</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	41,145	38,510
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<u>-</u>	<u>-</u>
Total Direct Expenditures	<u>41,145</u>	<u>38,510</u>
Allocated Expenditures		
Occupancy	2,554	2,260
Department Administration	9,578	9,059
Clinical	-	-
Medical Administration	10,245	9,967
Environmental Administration	-	-
Lab	-	-
	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>22,377</u>	<u>21,286</u>
Total Expenditures	<u>63,522</u>	<u>59,796</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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #853 - PROJECT HANDS**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 156,100	\$ 172,928
Federal	-	-
Local / Donations	-	-
Service Fees and Other	<u>1,275,804</u>	<u>1,595,157</u>
Gross Revenues	1,431,904	1,768,085
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>1,431,904</u>	<u>1,768,085</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	1,396,050	1,768,085
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>-</u>	<u>-</u>
Total Direct Expenditures	<u>1,396,050</u>	<u>1,768,085</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	1,396,050	1,768,085
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u><u>\$ 35,854</u></u>	<u><u>\$ -</u></u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #855 - KSU: SUBSTANCE ABUSE/HIV PREVENTION EDUCATION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 35,000	\$ 35,000
Federal	-	-
Local / Donations	13,980	10,025
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	48,980	45,025
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	48,980	45,025
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	27,719	27,500
Independent Contractors	-	-
Travel	198	2,000
Space Occupancy	-	-
Office Administration	-	1,500
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	4,000
	<hr/>	<hr/>
Total Direct Expenditures	27,917	35,000
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	627	650
Department Administration	6,450	4,500
Clinical	-	-
Medical Administration	6,903	4,875
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	13,980	10,025
	<hr/>	<hr/>
Total Expenditures	41,897	45,025
	<hr/>	<hr/>
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ 7,083	\$ -
	<hr/>	<hr/>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #857 - PHYSICAL ACTIVITY**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	77,916	72,444
Service Fees and Other	<u>500</u>	<u>500</u>
Gross Revenues	78,416	72,944
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>78,416</u>	<u>72,944</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	43,375	37,781
Independent Contractors	-	-
Travel	2,182	2,172
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>7,783</u>	<u>7,783</u>
Total Direct Expenditures	<u>53,340</u>	<u>47,736</u>
Allocated Expenditures		
Occupancy	4,167	1,836
Department Administration	10,107	11,852
Clinical	-	-
Medical Administration	10,802	11,520
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>25,076</u>	<u>25,208</u>
Total Expenditures	78,416	72,944
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #859 - IMMUNIZATION - OUTSIDE PATIENT CARE**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	13,447	20,000
Local / Donations	5,484	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	18,931	20,000
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	18,931	20,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	5,000	5,000
Travel	-	-
Space Occupancy	-	-
Office Administration	730	730
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	13,201	14,270
	<hr/>	<hr/>
Total Direct Expenditures	18,931	20,000
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
Total Expenditures	<hr/>	<hr/>
	18,931	20,000
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #872 - GRANT CO. HEALTH CHALLENGE**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	10,000	10,000
Service Fees and Other	-	-
	<u>-</u>	<u>-</u>
Gross Revenues	10,000	10,000
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>10,000</u>	<u>10,000</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	10,000	10,000
	<u>10,000</u>	<u>10,000</u>
Total Direct Expenditures	<u>10,000</u>	<u>10,000</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	10,000	10,000
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #874 - HANDS SJTD FUNDING-ADMIN, TA, & MBD**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	35,275	53,854
Local / Donations	-	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	35,275	53,854
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	35,275	53,854
Expenditures		
Direct Expenditures		
Salaries and Fringes		
Independent Contractors	35,275	53,854
Travel		
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	35,275	53,854
Allocated Expenditures		
Occupancy		
Department Administration		
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
Total Expenditures	<hr/>	<hr/>
	35,275	53,854
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #875 - HRSA REGIONAL COORDINATOR**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	60,003	66,400
Local / Donations	4,538	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	64,541	66,400
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	64,541	66,400
Expenditures		
Direct Expenditures		
Salaries and Fringes	47,001	47,504
Independent Contractors	-	-
Travel	1,448	1,448
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	48,449	48,952
Allocated Expenditures		
Occupancy	5,152	4,564
Department Administration	10,940	12,884
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	16,092	17,448
Total Expenditures	<hr/>	<hr/>
	64,541	66,400
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #876 - CITIES READINESS INITIATIVE**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	52,855	60,000
Local / Donations	5,726	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	58,581	60,000
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	58,581	60,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	21,760	22,150
Independent Contractors	-	-
Travel	6	6
Space Occupancy	28,135	28,135
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	2,442	2,677
	<hr/>	<hr/>
Total Direct Expenditures	52,343	52,968
Allocated Expenditures		
Occupancy	1,164	1,029
Department Administration	5,074	6,003
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	6,238	7,032
Total Expenditures	<hr/>	<hr/>
	58,581	60,000
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #878 - LIVEWELL PROGRAM**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	144,434	148,362
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	144,434	148,362
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	144,434	148,362
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	106,568	106,317
Independent Contractors	-	-
Travel	517	800
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	1,155	1,155
	<hr/>	<hr/>
Total Direct Expenditures	108,240	108,272
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	11,380	10,085
Department Administration	24,814	30,005
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	36,194	40,090
	<hr/>	<hr/>
Total Expenditures	144,434	148,362
	<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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #879 - RC DURR FOUNDATION GRANT: SYRINGE ACCESS EXCHANGE PROGRAM

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	7,574	196
Service Fees and Other	<u>20,837</u>	<u>20,837</u>
 Gross Revenues	 28,411	 21,033
 Close-Out Restricted Revenues	 <u>-</u>	 <u>-</u>
 Total Revenues	 <u>28,411</u>	 <u>21,033</u>
 Expenditures		
Direct Expenditures		
Salaries and Fringes	11,605	10,151
Independent Contractors	-	-
Travel	210	153
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	12,810	9,571
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>1,045</u>	<u>962</u>
 Total Direct Expenditures	 <u>25,670</u>	 <u>20,837</u>
 Allocated Expenditures		
Occupancy	45	50
Department Administration	2,696	146
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
 Total Indirect Expenditures	 <u>2,741</u>	 <u>196</u>
 Total Expenditures	 28,411	 21,033
 RSC Allocation	 <u>-</u>	 <u>-</u>
 Excess (Deficit) of Restricted Revenues Over Expenditures	 <u><u>\$ -</u></u>	 <u><u>\$ -</u></u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #885 - HIV SURV NURSE CONSULTANT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 19,012	\$ 50,000
Federal	-	-
Local / Donations	5,144	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	24,156	50,000
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	24,156	50,000
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	14,683	23,350
Independent Contractors	-	-
Travel	96	2,000
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	1,629	14,174
	<hr/>	<hr/>
Total Direct Expenditures	16,408	39,524
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	3,091	2,757
Department Administration	4,657	7,719
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	7,748	10,476
	<hr/>	<hr/>
Total Expenditures	24,156	50,000
	<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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #890 - PUBLIC HEALTH ASSESSMENT

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	388,241	401,052
Service Fees and Other	<u>1,430</u>	<u>1,750</u>
Gross Revenues	389,671	402,802
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>389,671</u>	<u>402,802</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	240,675	255,644
Independent Contractors	-	-
Travel	3,044	3,044
Space Occupancy	-	-
Office Administration	11,536	11,536
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>2,324</u>	<u>2,324</u>
Total Direct Expenditures	<u>257,579</u>	<u>272,548</u>
Allocated Expenditures		
Occupancy	16,084	14,445
Department Administration	56,051	55,206
Clinical	-	-
Medical Administration	59,957	60,603
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>132,092</u>	<u>130,254</u>
Total Expenditures	389,671	402,802
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #891 - MEDICAID MATCH**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	30,793	58,609
Service Fees and Other	-	-
	<u>-</u>	<u>-</u>
Gross Revenues	30,793	58,609
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>30,793</u>	<u>58,609</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	30,793	58,609
	<u>30,793</u>	<u>58,609</u>
Total Direct Expenditures	<u>30,793</u>	<u>58,609</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	30,793	58,609
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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #892 - MINOR RESTRICTED**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	7,231	6,225
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	7,231	6,225
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	7,231	6,225
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	2,492	2,350
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	4,739	3,875
	<hr/>	<hr/>
Total Direct Expenditures	7,231	6,225
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
	<hr/>	<hr/>
Total Expenditures	7,231	6,225
	<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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #894 - CAPITAL EQUIPMENT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	501,823	710,838
Service Fees and Other	-	179,162
	<hr/>	<hr/>
Gross Revenues	501,823	890,000
Close-Out Restricted Revenues	230,647	-
	<hr/>	<hr/>
Total Revenues	732,470	890,000
	<hr/>	<hr/>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Capital Equipment Purchased	728,417	890,000
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	728,417	890,000
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
	<hr/>	<hr/>
Total Expenditures	728,417	890,000
	<hr/>	<hr/>
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ 4,053	\$ -
	<hr/>	<hr/>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #895 - ALLOCABLE DIRECT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 1,887,702	\$ 1,644,710
Federal	488,815	-
Local / Donations	-	-
Service Fees and Other	23,680	-
	<hr/>	<hr/>
Gross Revenues	2,400,197	1,644,710
Close-Out Restricted Revenues	<hr/>	<hr/>
	-	-
Total Revenues	<hr/>	<hr/>
	2,400,197	1,644,710
Expenditures		
Direct Expenditures		
Salaries and Fringes	1,644,710	1,644,710
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	1,644,710	1,644,710
Allocated Expenditures		
Distributed Occupancy	-	-
Distributed Department Leave Time and Fringes	-	-
Distributed Clinical Leave	-	-
Distributed Medical Leave	-	-
Distributed Environmental Leave	-	-
Distributed Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
Total Expenditures	<hr/>	<hr/>
	1,644,710	1,644,710
Excess of Restricted Revenues Over Expenditures	<hr/>	<hr/>
	\$ 755,487	\$ -

NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
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	133,344	130,423
Independent Contractors	-	-
Travel	645	1,000
Space Occupancy	311,722	262,276
Office Administration	-	-
Medical Supplies	-	-
Automotive	2,299	3,000
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	448,010	396,699
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	(448,010)	(396,699)
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	(448,010)	(396,699)
	<hr/>	<hr/>
Total Expenditures	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -
	<hr/>	<hr/>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
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	908,680	926,941
Independent Contractors	-	-
Travel	6,605	6,605
Space Occupancy	-	-
Office Administration	192,397	195,762
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	282,462	275,551
	<hr/>	<hr/>
Total Direct Expenditures	1,390,144	1,404,859
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	-	-
Department Administration	(1,390,144)	(1,404,859)
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	(1,390,144)	(1,404,859)
	<hr/>	<hr/>
Total Expenditures	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -
	<hr/>	<hr/>

NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
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	1,930,956	1,915,147
Independent Contractors	-	-
Travel	3,949	4,303
Space Occupancy	-	-
Office Administration	71,575	77,540
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	21,748	24,480
	<hr/>	<hr/>
Total Direct Expenditures	2,028,228	2,021,470
	<hr/>	<hr/>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	(2,028,228)	(2,021,470)
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	(2,028,228)	(2,021,470)
	<hr/>	<hr/>
Total Expenditures	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -
	<hr/>	<hr/>

NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #900 - MEDICAL ADMINISTRATION

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	<u>-</u>	<u>-</u>
Gross Revenues	-	-
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	952,848	972,496
Independent Contractors	-	-
Travel	6,965	10,850
Space Occupancy	-	-
Office Administration	44,096	53,046
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	36,134	41,214
	<u>36,134</u>	<u>41,214</u>
Total Direct Expenditures	<u>1,040,043</u>	<u>1,077,606</u>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	(1,040,043)	(1,077,606)
Environmental Administration	-	-
Lab	-	-
	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>(1,040,043)</u>	<u>(1,077,606)</u>
Total Expenditures	<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)
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
PROGRAM #901 - ENVIRONMENTAL ADMINISTRATION

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	<u>-</u>	<u>-</u>
Gross Revenues	-	-
Close-Out Restricted Revenues	-	-
	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>-</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	59,054	48,661
Independent Contractors	-	-
Travel	3,368	3,375
Space Occupancy	-	-
Office Administration	14,382	20,015
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	2,389	2,910
	<u>79,193</u>	<u>74,961</u>
Total Direct Expenditures	<u>79,193</u>	<u>74,961</u>
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	(79,193)	(74,961)
Lab	-	-
	<u>(79,193)</u>	<u>(74,961)</u>
Total Indirect Expenditures	<u>(79,193)</u>	<u>(74,961)</u>
Total Expenditures	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>

REQUIRED REGULATORY INFORMATION

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017**

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
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 011100OL16	\$ -	\$ 44,886
<u>Child Health (800)</u>				
Immunization Cooperative Agreements	93.268	SDF1 010500OL15	-	18,459
Immunization Cooperative Agreements	93.268	SDF1 010500OL16	-	6,153
<u>Child Health (839)</u>				
Immunization Cooperative Agreements	93.268	SDF1 010500OL15	-	112,474
Immunization Cooperative Agreements	93.268	SDF1 010500OL16	-	19,343
<u>Child Health (859)</u>				
Immunization Cooperative Agreements	93.268	SDF1 010500OL15	-	8,447
Immunization Cooperative Agreements	93.268	SDF1 010500OL16	-	5,000
Total Child Health			-	169,876
<u>Family Planning (802)</u>				
Family Planning Services	93.217	SBBH 011500OL17	-	169,864
<u>MCH Nutrition (805)</u>				
MCH Block Grant	93.994	SJBB 01120015	-	8,922
MCH Block Grant	93.994	SJBB 01120016	-	26,766
<u>MCH Nutrition (762)</u>				
MCH Block Grant	93.994	SJBB 01120016	-	2,644
<u>MCH Nutrition (766)</u>				
MCH Block Grant	93.994	SJBB 01120015	-	32,764
MCH Block Grant	93.994	SJBB 01120016	-	98,292
<u>MCH Nutrition (774)</u>				
MCH Block Grant	93.994	SJBB 01120015	-	1,527
MCH Block Grant	93.994	SJBB 01120016	-	2,473
Total MCH Nutrition			-	173,388
<u>Tuberculosis (806)</u>				
Respiratory Disease Grant	93.116	SDFD 010600OL17	-	34,247
Respiratory Disease Grant	93.116	SDFD 010600OL18	-	4,543
Total Tuberculosis			-	38,790
<u>MAPP Training (750)</u>				
Preventive Block Grant	93.758	SCBB 01040015	-	2,500
Page Total			-	599,304

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(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>			\$ -	\$ 599,304
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>				
Hospital Preparedness Program (HHP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	SDP1 02140016	-	172,346
<u>Counter-Bioterrorism Epidemiology & Surveillance (822)</u>				
HHP and PHEP Aligned Cooperative Agreements				
HHP and PHEP Aligned Cooperative Agreements	93.074	SDP2 02140016	-	59,588
<u>Counter-Bioterrorism Medical Reserve Corp (726)</u>				
HHP and PHEP Aligned Cooperative Agreements	93.074	SDRB 02240016	-	23,598
<u>Counter-Bioterrorism Medical Reserve Corp (737)</u>				
HHP and PHEP Aligned Cooperative Agreements	93.074	SDPP 02220014	-	14,443
<u>Counter-Bioterrorism Medical Reserve Corp (755)</u>				
HHP and PHEP Aligned Cooperative Agreements	93.074	SDPP 02220014	-	12,375
<u>Counter-Bioterrorism Medical Reserve Corp (823)</u>				
HHP and PHEP Aligned Cooperative Agreements	93.074	SDP1 02140016	-	8,093
HHP and PHEP Aligned Cooperative Agreements	93.074	SDP9 02150016	-	2,843
<u>HRSA Regional Coordination (875)</u>				
HHP and PHEP Aligned Cooperative Agreements	93.074	SDP9 02150016	-	60,003
<u>Cities Readiness Initiative (876)</u>				
HHP and PHEP Aligned Cooperative Agreements	93.074	SDP8 0214CRI16	-	52,855
Total Counter-Bioterrorism and Cities Readiness Initiative			-	406,144
<u>Regional Epidemiologist HAI Activities (749)</u>				
Building Strength and Maintenance - Ebola	93.815	SDFF 01410015	-	2,425
<u>HIV Prevention and Education (843)</u>				
HIV Prevention Activities Health Department Based	93.940	SDGH 014000OL16	-	54,574
<i>Page Total</i>			-	1,062,447

See accompanying notes.

NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(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>			\$ -	\$ 1,062,447
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 01690016	-	118,266
HIV Care Formula Grant	93.917	SDGL 01690016	-	100,000
HIV Care Formula Grant	93.917	SDGL 01690017	-	108,235
Total AIDS Ryan White			-	326,501
<u>Healthy Communities (736)</u>				
Preventive Health and Health Services Block Grant	93.991	SCBB 01040015	-	11,275
Preventive Health and Health Services Block Grant	93.991	SCBB 01040016	-	37,000
Total Healthy Communities			-	48,275
<u>HANDS SJTDFunding-Admin, TA, & MBD (874)</u>				
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	SJTD 013200OL13	-	35,275
<u>Lead (811)</u>				
Child Lead Poisoning Prevention Surveillance	93.753	SJBW 017000OL15	-	1,345
Child Lead Poisoning Prevention Surveillance	93.753	SJBW 017000OL16	-	27,388
Child Lead Poisoning Prevention Surveillance	93.753	SJBW 017000OL17	-	64,755
Total Lead			-	93,488
<u>Tobacco Program-Fed Funds Project (765)</u>				
National State Based Tobacco Control Programs	93.305	SJCB 0240OL16	-	15,000
<u>PINK County Initiative Grant (725)</u>				
Cancer Prevention and Control Programs	93.752	SBBZ 011100OL15	-	34,431
Cancer Prevention and Control Programs	93.752	SBBZ 011100OL16	-	24,000
Total PINK County Initiative			-	58,431
<u>Diabetes Coalition - Consumer Participation (841)</u>				
State and Local Public Health Action to Prevent Obesity, Diabetes and Stroke	93.757	SCC3 02430417	-	2,024
<i>Page Total</i>			-	1,641,441

See accompanying notes.

NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(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>			\$ -	\$ 1,641,441
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>				
Prevention and Public Health Fund Affordable Care				
Act - Immunization Program	93.539	SDFR 01280015	-	10
MCH Block Grant	93.994	SJBB 01120015	-	605
HHP and PHEP Aligned Cooperative Agreements	93.074	SDPP 02220014	-	31,127
HHP and PHEP Aligned Cooperative Agreements	93.074	SDP1 02140015	-	10,725
HHP and PHEP Aligned Cooperative Agreements	93.074	SDP2 02140015	-	150,050
HHP and PHEP Aligned Cooperative Agreements	93.074	SDP8 02140015	-	5,680
HHP and PHEP Aligned Cooperative Agreements	93.074	SDP9 02150015	-	3,916
Family Planning Services	93.217	SBBH 011500OL16	-	128,871
Immunization Cooperative Agreements	93.268	SDF1 010500OL15	-	18,942
Center for Disease Control Prevention Investigations				
and Technical Assistance	93.283	SBBZ 011100OL15	-	10,476
National State Based Tobacco Control Programs	93.305	SJCB 0240OL16	-	786
Assistance Programs for Chronic Disease Prevention				
and Control	93.945	SJCN 024204OL16	-	3,000
State and Local Public Health Action to Prevent				
Obesity, Diabetes and Stroke	93.757	SCC3 02430416	-	824
Total Allocable Direct			-	365,012
Total U.S. Department for Health and Human				
Services Passed-Through Kentucky Cabinet				
for Health and Family Services - Department				
for Public Health			-	2,006,453
U.S. Department for Health and Human Services				
Federal Grant Direct (439)				
<u>NIOSH Grant - Total Worker Health Project (828)</u>				
Occupational Safety and Health Program	93.262	N/A	-	6,926
<u>Boone County Drug Free Communities Grant (830)</u>				
Drug-Free Communities Support Program Grants	93.276	N/A	-	123,074
Total U.S. Department for Health and Human				
Services - Federal Grant Direct			-	130,000
Total U.S. Department for Health				
and Human Services			-	2,136,453

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(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>			\$ -	\$ 2,136,453
U.S. Department of Housing and Urban Development Office of Community Planning and Development Direct				
<u>Cincinnati Health Network Grant</u>				
Housing Opportunities for Persons with AIDS (851)	14.241	N/A	-	41,127
Housing Opportunities for Persons with AIDS (850)	14.241	N/A	-	65,097
Total AIDS Cincinnati Health Network Grant			-	106,224
Total U.S. Department of Housing and Urban Development			-	106,224
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 01160016	-	448,860
Special Supplemental Nutrition Program for WIC	10.557	SJRC 01160017	-	838,832
<u>WIC Breastfeeding Promotion (833)</u>				
Special Supplemental Nutrition Program for WIC	10.557	SJRE 01160016	-	16,750
Special Supplemental Nutrition Program for WIC	10.557	SJRE 01160017	-	45,369
<u>WIC Breastfeeding Peer Counseling (840)</u>				
Special Supplemental Nutrition Program for WIC	10.557	SJR0 02540015	-	8,973
Special Supplemental Nutrition Program for WIC	10.557	SJR0 02540016	-	25,470
<u>Allocable Direct (895)</u>				
Breastfeeding Peer Counseling	10.557	SJR0 02540015	-	5,395
WIC Administration	10.557	SJRC 01160016	-	107,363
Breastfeeding Promotion	10.557	SJRE 01160016	-	11,045
Total U.S. Department of Agriculture Passed- Through Kentucky Cabinet for Health and Family Services - Department for Public Health			-	1,508,057
Total U.S. Department of Agriculture			-	1,508,057
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	-	35,600
<u>Brownsfield Assessment and Cleanup Cooperative Agreement (742)</u>				
	66.818	N/A	-	15,000
Total U.S. Environmental Protection Agency - Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health			-	50,600
Total Schedule of Expenditures of Federal Awards			\$ -	\$ 3,801,334

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule 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, 2017. 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, 2017, the Northern Kentucky Independent District Health Department received and disbursed vaccines through the Immunization Grant totaling \$185,003. 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 – modified cash basis of the as of June 30, 2017, and the related statements of revenues and expenditures (with budget), changes in fund balance and changes in restricted fund balances – modified cash basis for the year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 8, 2017.

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

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

VonLehman & Company Inc.

Fort Wright, Kentucky
November 8, 2017

**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, 2017. 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, 2017.

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.

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 Wright, Kentucky
November 8, 2017

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2017**

Section I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS	
Type of auditors' 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 auditors' 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, 2016**

PRIOR YEAR - FINANCIAL STATEMENT FINDINGS

No matters were reported.

PRIOR YEAR - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.