

**NORTHERN KENTUCKY INDEPENDENT
DISTRICT HEALTH DEPARTMENT**

June 30, 2018

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



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

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

Report on the Financial Statements

We have audited the accompanying financial statements of the Northern Kentucky Independent District Health Department (the District), which comprise the statement of assets, liabilities, and fund balances as of June 30, 2018, and the related statements of revenues and expenditures (with budget), changes in fund balance and changes in restricted fund balances 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, 2018, or the changes in financial position or, where applicable, cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory 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, 2018 and for the year then ended in conformity with the basis of accounting described in the notes to the financial statements.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Northern Kentucky Independent District Health Department's basic financial statements. The accompanying supplementary schedules and supporting information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2018, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and the results of that testing, and not to provide an opinion on internal control over financial reporting and compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

VonLehman & Company Inc.

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

Our discussion and analysis of the Northern Kentucky Independent District Health Department's (the District) financial performance provides an overview of the District's financial activities for both the years ended June 30, 2018 and 2017. 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 \$5,295,970 (fund balance).
- This was a decrease of \$2,255,939 from the prior year, comprised of Unrestricted Reserve Transfer of \$3,185,639, Unrestricted Excess of Revenues and Transfers over Expenditures of \$914,415, Prior Year Deferred Restricted Receipts Recognized in the Current Year of (\$175,593) and Current Year Excess of Restricted Revenues over Expenditures of \$190,878.
- At the end of the current fiscal year the unassigned fund balance was \$3,533,060.

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, the statement of revenues and expenditures (with budget), the statement of changes in fund balance, and the statement of changes in restricted fund balance, 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 on a regulatory 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 and the Statement of Revenues and Expenditures

In the Statement of Assets, Liabilities, and Fund Balances and the Statement of Revenues and Expenditures, 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, 2018 compared to June 30, 2017.

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

	June 30,	
	2018	2017
Total Assets	\$ 5,394,584	\$ 7,631,114
Total Liabilities	98,614	79,205
Fund Balances		
Nonspendable	1,731	2,113
Restricted	409,761	394,476
Assigned	420,516	423,082
Committed	930,902	4,000,000
Unassigned	3,533,060	2,732,238
Total Fund Balances	\$ 5,295,970	\$ 7,551,909

Fund balances of the District decreased 30% to \$5,295,970 in FY 2018 compared to FY 2017. The decrease was mainly attributable to capital purchases. 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). As of June 30, 2018, the District has an unassigned fund balance of \$3,533,060 that has not been designated for any purpose.

An additional 8% 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 2018, as well as revenue and expense comparisons to 2017.

**Table 2
Changes in Fund Balance**

	June 30,	
	2018	2017
Revenues		
Local	\$ 7,304,983	\$ 7,009,527
Federal	4,070,390	3,817,152
State	3,970,995	4,198,311
Medicaid	1,457,960	1,874,323
Other Fees/Interest	496,739	599,930
Grants	2,793,070	370,727
Total Revenues	20,094,137	17,869,970
Expenditures		
Salary/Fringe	11,978,280	11,579,711
Contracts*	2,016,484	2,462,701
Travel	142,052	151,228
Space (Maintenance)	386,672	339,857
Office	452,080	355,762
Medical	287,151	338,029
Auto	5,461	9,973
Program/Other Operating	1,527,196	1,145,275
Capital	5,512,422	728,417
Total Expenditures	22,307,798	17,110,953
Excess of Revenues Over Expenditures	(2,213,661)	759,017
Transfers from Beginning of Year Unrestricted Fund Balance	3,318,954	230,647
Excess of Revenues and Transfers Over Expenditures	\$ 1,105,293	\$ 989,664

*Includes \$2MM plus pass-through contact with ECS for HANDS services (over \$1.1MM 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 2018 fiscal year, the District saw revenues (not including Unrestricted Reserve usage) increase by \$2,224,167, or 12%, compared to 2017. This is primarily an increase in retirement allocation, funding for the opioid crisis, and funding for the building project compared to FY 2017. Expenditures increased by \$5,196,845, or 30%, compared to 2017, much of which is attributable to increases in capital equipment purchased and the new building. Revenues exceeded expenditures by \$1,105,293.

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, 2018.

Economic Factors and Next Year's Budget

For next fiscal year, the District expects state and federal grants for existing programs to stay relatively flat, except in cases where the State is responding to crisis such as the opioid and contagious diseases issues. Additionally, some increase in revenue is expected to come from increases in the PVA base for our local tax revenue. The District Board is expected to zero base budget for next fiscal year.

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 - 8001 Veterans Memorial Drive, Florence, KY 41042.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
June 30, 2018**

ASSETS

Cash	\$	5,392,853
Prepaid Payroll Withholdings		1,731
		<hr/>
Total Assets	\$	5,394,584
		<hr/> <hr/>

LIABILITIES AND FUND BALANCES

Liabilities

Payroll Withholdings	\$	48,322
Admin Fees Payable		50,292
		<hr/>
Total Liabilities		98,614
		<hr/>

Fund Balances

Unassigned		3,533,060
Nonspendable - Prepaid Withholdings		1,731
Assigned for Unused Vacation Pay		420,516
Committed to Program Services		40,147
Committed to Capital Improvements		890,755
Restricted for Specific Public Health Progress		409,761
		<hr/>
Total Fund Balances		5,295,970
		<hr/>
Total Liabilities and Fund Balances	\$	5,394,584
		<hr/> <hr/>

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
SUMMARY OF ALL COST CENTERS
FOR THE YEAR ENDED JUNE 30, 2018**

	Actual	Budget
Revenues		
State	\$ 3,970,995	\$ 4,286,913
Federal	4,070,390	4,452,718
Local / Donations	7,304,983	7,417,223
Service Fees and Other	4,747,769	5,387,117
Close Out Restricted Revenues	3,318,954	2,028,761
Total Revenues	23,413,091	23,572,732
Expenditures		
Salaries and Fringes	11,978,280	12,039,349
Independent Contractors	2,016,484	2,899,623
Travel	142,052	159,477
Space Occupancy	386,672	302,172
Office Administration	452,080	470,120
Medical Supplies	287,151	287,328
Automotive	5,461	5,465
Capital Equipment Purchased	5,512,422	5,650,000
Other Direct Expenditures	1,527,196	1,759,198
Total Expenditures	22,307,798	23,572,732
Excess of Revenues Over Expenditures	1,105,293	-
Transfers from Beginning of Year		
Unrestricted Fund Balance	-	-
Excess of Revenues Over Expenditures	\$ 1,105,293	\$ -

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Unassigned</u>	<u>Nonspendable Prepaid Withholding</u>	<u>Assigned for Unused Vacation Pay</u>	<u>Committed to Program Services</u>	<u>Committed to Capital Improvements</u>	<u>Total</u>
Balance at July 1, 2018	\$ 2,732,238	\$ 2,113	\$ 423,082	\$ -	\$ 4,000,000	\$ 7,157,433
Unrestricted Reserve Transfer	(73,446)	(382)	(2,566)	-	(3,109,245)	(3,185,639)
Current Year Excess of Unrestricted Revenues Over Expenditures	<u>874,268</u>	<u>-</u>	<u>-</u>	<u>40,147</u>	<u>-</u>	<u>914,415</u>
Balance at June 30, 2018	<u>\$ 3,533,060</u>	<u>\$ 1,731</u>	<u>\$ 420,516</u>	<u>\$ 40,147</u>	<u>\$ 890,755</u>	<u>\$ 4,886,209</u>

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF CHANGES IN RESTRICTED FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2018**

Balance at July 1, 2018	\$	394,476
Prior Year Deferred Restricted Receipts Recognized in the Current Year		(175,593)
Prior Year Deferred Restricted Receipts Refunded to State in the Current Year		-
		<hr/>
Restated Balance at July 1, 2018		218,883
Current Year Excess of Restricted Revenues Over Expenditures		190,878
		<hr/>
Balance at June 30, 2018	\$	<u><u>409,761</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 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 regulatory basis of accounting requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Certain estimates relate to unsettled transactions and events as of the date of the financial statements. Other estimates relate to assumptions about the ongoing operations and may impact future periods. Accordingly, upon settlement, actual results may differ from estimated amounts.

General Fixed Assets

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

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 regulatory basis of accounting.

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

Governmental Fund Balances

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

- 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 October 31, 2018, 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, 2018, the carrying amount of the District's deposits with financial institutions was \$5,391,653 and the bank balance was \$5,905,550. 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, 2018, 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, 2018 was \$55,868.

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

Years Ending June 30,		
2019	\$	12,030
2020		6,015
2021		3,775
2022		142
		\$ 21,962

NOTE 6 - RETIREMENT

Kentucky Employees Retirement System

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

The District's required contributions for pension obligations to KERS for the fiscal years ended June 30, 2018, 2017 and 2016 was \$2,764,580, \$2,628,009, and \$1,819,941, respectively. One hundred percent has been contributed for fiscal years 2018, 2017, and 2016.

Nonhazardous covered employees are required to contribute five percent of their salary to the plan. Nonhazardous covered employees who begin participation on or after September 1, 2008, are required to contribute six percent of their salary to be allocated as follows: five percent will go to the member's account and one percent will go to the KRS insurance fund.

In accordance with Senate Bill 2, signed by the Governor on April 4, 2013, plan members who began participating on or after January 1, 2014, were required to contribute to the Cash Balance Plan. The Cash Balance Plan is known as a hybrid plan because it has characteristics of both a defined benefit plan and a defined contribution plan. Members in the plan contribute a set percentage of their salary each month to their own accounts. Nonhazardous covered employees contribute five percent of their annual creditable compensation. Nonhazardous members also contribute one percent to the health insurance fund which is not credited to the member's account and is not refundable. The employer contribution rate is set annually by the KRS Board of Directors based on an actuarial valuation. The employer contributes a set percentage of the member's salary. Each month, when employer contributions are received, an employer pay credit is deposited to the member's account. A member's account is credited with a four percent employer pay credit. The employer pay credit represents a portion of the employer contribution.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Nonhazardous employees who begin participation on or after September 1, 2008, must meet the rule of 87 (member's age plus years of service credit must equal 87, and the member must be a minimum of 57 years of age) or the member is age 65, with a minimum of 60 months service credit.

KRS also issues a proportionate share audit report that includes the total pension liability for KERS determined by actuarial valuation as well as each participating county's proportionate share. The KERS proportionate share of the total pension liability for the District for the fiscal years ended June 30, 2018 was \$57,273,965. The Schedules of Employer Allocations and Pension Amounts by Employer report and the related actuarial tables are available online at <https://kyret.ky.gov/Employers/Resources/Pages/GASB.aspx>. The complete actuarial valuation report, including all actuarial assumptions and methods, is also available on the website or can be obtained as described in the paragraph above.

The District contributed 41.06% of the employee's compensation during the fiscal year ended June 30, 2018.

NOTE 6 - RETIREMENT (Continued)

Health Insurance Coverage

KERS also provides post-retirement health care coverage. For members participating prior to July 1, 2003, years of service and respective percentages of the maximum contribution are as follows:

<u>Years of Service</u>	<u>% Paid by Insurance Fund</u>	<u>% Paid by Member Through Payroll Deduction</u>
20 or more	100%	0%
15 - 19	75%	25%
10 - 14	50%	50%
4 - 9	25%	75%
Less than 4	0%	100%

As a result of House Bill 290 (2004 General Assembly), medical insurance benefits are calculated differently for members who began participation on or after July 1, 2003. Once members reach a minimum vesting period of ten years, non-hazardous employees whose participation began on or after July 1, 2003, earn ten dollars per month for insurance benefits at retirement for every year of earned service without regard to a maximum dollar amount. This dollar amount is subject to adjustment annually based on the retiree cost of living adjustment, which is updated annually due to changes in the Consumer Price Index.

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.

KRS also issues a proportionate share audit report that includes the total insurance liability for KERS determined by actuarial valuation as well as each participating county's proportionate share. The KERS proportionate share of the total insurance liability for the District for the fiscal years ended June 30, 2018 was \$10,848,593. The Schedules of Employer Allocations and OPEB Amounts by Employer report and the related actuarial tables are available online at <https://kyret.ky.gov/Employers/Resources/Pages/GASB.aspx>. The complete actuarial valuation report, including all actuarial assumptions and methods, is also available on the website or can be obtained as described in the paragraph above.

The District's required contributions for insurance obligations to KERS for the fiscal years ended June 30, 2018, 2017 and 2016 was \$566,247, \$545,325, and \$467,968, respectively. One hundred percent has been contributed for fiscal years 2018, 2017, and 2016.

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, 2018. 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)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #500 - FOOD SERVICE**

	Actual	Budget
Revenues		
State	\$ 397,151	\$ 397,151
Federal	-	-
Local / Donations	745,507	718,618
Service Fees and Other	124,442	125,300
Gross Revenues	1,267,100	1,241,069
Close-Out Restricted Revenues	-	-
Total Revenues	1,267,100	1,241,069
Expenditures		
Direct Expenditures		
Salaries and Fringes	905,738	905,738
Independent Contractors	-	-
Travel	25,611	25,835
Space Occupancy	-	-
Office Administration	2,014	3,200
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	9,870	11,319
Total Direct Expenditures	943,233	946,092
Allocated Expenditures		
Occupancy	60,692	49,829
Department Administration	236,284	208,574
Clinical	-	-
Medical Administration	-	-
Environmental Administration	26,891	36,574
Lab	-	-
Total Indirect Expenditures	323,867	294,977
Total Expenditures	1,267,100	1,241,069
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #520 - PUBLIC FACILITIES**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	378,236	367,212
Service Fees and Other	<u>2,250</u>	<u>2,250</u>
 Gross Revenues	 380,486	 369,462
 Close-Out Restricted Revenues	 <u>-</u>	 <u>-</u>
 Total Revenues	 <u>380,486</u>	 <u>369,462</u>
 Expenditures		
Direct Expenditures		
Salaries and Fringes	273,853	273,853
Independent Contractors	-	-
Travel	9,772	9,772
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>991</u>	<u>990</u>
 Total Direct Expenditures	 <u>284,616</u>	 <u>284,615</u>
 Allocated Expenditures		
Occupancy	16,306	12,955
Department Administration	71,435	60,794
Clinical	-	-
Medical Administration	-	-
Environmental Administration	8,129	11,098
Lab	<u>-</u>	<u>-</u>
 Total Indirect Expenditures	 <u>95,870</u>	 <u>84,847</u>
 Total Expenditures	 380,486	 369,462
 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)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #540 - GENERAL SANITATION**

	Actual	Budget
Revenues		
State	\$ 61,005	\$ 61,005
Federal	-	-
Local / Donations	203,593	209,203
Service Fees and Other	4,000	4,000
Gross Revenues	268,598	274,208
Close-Out Restricted Revenues	-	-
Total Revenues	268,598	274,208
Expenditures		
Direct Expenditures		
Salaries and Fringes	185,681	185,681
Independent Contractors	-	-
Travel	10,922	10,909
Space Occupancy	-	-
Office Administration	374	575
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	3,199	3,199
Total Direct Expenditures	200,176	200,364
Allocated Expenditures		
Occupancy	14,484	11,323
Department Administration	48,426	55,831
Clinical	-	-
Medical Administration	-	-
Environmental Administration	5,512	6,690
Lab	-	-
Total Indirect Expenditures	68,422	73,844
Total Expenditures	268,598	274,208
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #560 - ON-SITE SEWAGE**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	158,615	158,258
Service Fees and Other	157,130	157,970
 Gross Revenues	 315,745	 316,228
 Close-Out Restricted Revenues	 -	 -
 Total Revenues	 315,745	 316,228
 Expenditures		
Direct Expenditures		
Salaries and Fringes	225,443	227,990
Independent Contractors	-	-
Travel	1,485	1,485
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	5,461	5,465
Equipment Purchased	-	-
Other Direct	2,308	2,307
 Total Direct Expenditures	 234,697	 237,247
 Allocated Expenditures		
Occupancy	15,551	11,182
Department Administration	58,805	57,333
Clinical	-	-
Medical Administration	-	-
Environmental Administration	6,692	10,466
Lab	-	-
 Total Indirect Expenditures	 81,048	 78,981
 Total Expenditures	 315,745	 316,228
 RSC Allocation	 -	 -
 Excess (Deficit) of Restricted Revenues Over Expenditures	 \$ -	 \$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #590 - SMOKING ENFORCEMENT (KENTON COUNTY)**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	144	1,509
Service Fees and Other	-	-
	144	1,509
Gross Revenues	144	1,509
Close-Out Restricted Revenues	-	-
	144	1,509
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	998
Independent Contractors	-	-
Travel	-	25
Space Occupancy	-	-
Office Administration	144	144
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	144	1,167
Total Direct Expenditures	144	1,167
Allocated Expenditures		
Occupancy	-	46
Department Administration	-	250
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	46
Lab	-	-
	-	342
Total Indirect Expenditures	-	342
Total Expenditures	144	1,509
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #591 - RADON**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	8,383	10,000
Local / Donations	11,366	8,500
Service Fees and Other	-	-
	19,749	18,500
Gross Revenues		
Close-Out Restricted Revenues	-	-
	19,749	18,500
Expenditures		
Direct Expenditures		
Salaries and Fringes	10,663	10,192
Independent Contractors	-	-
Travel	119	143
Space Occupancy	-	-
Office Administration	2,250	2,250
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	2,953	2,953
	15,985	15,538
Total Direct Expenditures		
Allocated Expenditures		
Occupancy	666	384
Department Administration	2,782	2,180
Clinical	-	-
Medical Administration	-	-
Environmental Administration	316	398
Lab	-	-
	3,764	2,962
Total Indirect Expenditures		
Total Expenditures	19,749	18,500
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #700 - PREVENTION AND PRESENTING PROBLEMS**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
Gross Revenues	-	-
Close-Out Restricted Revenues	-	-
Total Revenues	-	-
Expenditures		
Direct Expenditures		
Salaries and Fringes	1,491,136	1,531,597
Independent Contractors	2,739	2,986
Travel	4,745	10,223
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	28,259	27,443
Automotive	-	-
Equipment Purchased	-	-
Other Direct	2,310	16,373
Total Direct Expenditures	1,529,189	1,588,622
Allocated Expenditures		
Occupancy	111,253	91,463
Department Administration	392,832	376,669
Clinical	2,357,754	2,331,301
Medical Administration	359,440	389,792
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	3,221,279	3,189,225
Total Expenditures	4,750,468	4,777,847
RSC Allocation	(4,750,468)	(4,777,847)
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #712 - DENTAL HEALTH**

	Actual	Budget
Revenues		
State	\$ 6,008	\$ 6,008
Federal	2,068	2,757
Local / Donations	19,926	154,452
Service Fees and Other	26,625	31,519
Gross Revenues	54,627	194,736
Close-Out Restricted Revenues	-	-
Total Revenues	54,627	194,736
Expenditures		
Direct Expenditures		
Salaries and Fringes	11,241	14,792
Independent Contractors	-	-
Travel	177	300
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
Total Direct Expenditures	11,418	15,092
Allocated Expenditures		
Occupancy	6,043	2,110
Department Administration	2,923	9,591
Clinical	-	-
Medical Administration	2,848	10,015
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	11,814	21,716
Total Expenditures	23,232	36,808
RSC Allocation	31,395	157,928
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #718 - LABORATORY/RADIOLOGY**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
Gross Revenues	-	-
Close-Out Restricted Revenues	-	-
Total Revenues	-	-
Expenditures		
Direct Expenditures		
Salaries and Fringes	12,840	12,412
Independent Contractors	415	569
Travel	4	55
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	28,628	26,327
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
Total Direct Expenditures	41,887	39,363
Allocated Expenditures		
Occupancy	1,200	966
Department Administration	3,408	4,262
Clinical	20,518	25,169
Medical Administration	3,075	4,786
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	28,201	35,183
Total Expenditures	70,088	74,546
RSC Allocation	(70,088)	(74,546)
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #727 - SYRINGE ACCESS EXCHANGE PROGRAM**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	2,784	2,784
Local / Donations	130,387	122,863
Service Fees and Other	-	-
	133,171	125,647
Gross Revenues	133,171	125,647
Close-Out Restricted Revenues	-	-
	133,171	125,647
Expenditures		
Direct Expenditures		
Salaries and Fringes	68,047	69,366
Independent Contractors	-	-
Travel	1,594	2,142
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	18,758	18,910
Automotive	-	-
Equipment Purchased	-	-
Other Direct	6,304	6,455
	94,703	96,873
Total Direct Expenditures	94,703	96,873
Allocated Expenditures		
Occupancy	3,066	2,502
Department Administration	18,023	12,397
Clinical	-	-
Medical Administration	17,379	13,875
Environmental Administration	-	-
Lab	-	-
	38,468	28,774
Total Indirect Expenditures	38,468	28,774
Total Expenditures	133,171	125,647
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #729 - REGIONAL EPI/PPHP-ELC**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	3,500	3,500
Local / Donations	7,011	7,661
Service Fees and Other	-	-
	10,511	11,161
Gross Revenues		
Close-Out Restricted Revenues	-	-
	10,511	11,161
Expenditures		
Direct Expenditures		
Salaries and Fringes	6,424	6,428
Independent Contractors	-	-
Travel	399	400
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	6,823	6,828
Total Direct Expenditures		
Allocated Expenditures		
Occupancy	400	326
Department Administration	1,673	1,949
Clinical	-	-
Medical Administration	1,615	2,058
Environmental Administration	-	-
Lab	-	-
	3,688	4,333
Total Indirect Expenditures		
Total Expenditures	10,511	11,161
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #733 - PREVENTIVE DENTAL HYGIENE TEAM**

	Actual	Budget
Revenues		
State	\$ 36,742	\$ 36,742
Federal	-	-
Local / Donations	94,896	93,674
Service Fees and Other	137,601	150,640
Gross Revenues	269,239	281,056
Close-Out Restricted Revenues	12,578	-
Total Revenues	281,817	281,056
Expenditures		
Direct Expenditures		
Salaries and Fringes	168,870	168,809
Independent Contractors	-	-
Travel	2,836	2,850
Space Occupancy	-	-
Office Administration	4,656	4,695
Medical Supplies	5,602	5,565
Automotive	-	-
Equipment Purchased	-	-
Other Direct	5,321	5,480
Total Direct Expenditures	187,285	187,399
Allocated Expenditures		
Occupancy	8,886	10,065
Department Administration	43,627	40,890
Clinical	-	-
Medical Administration	42,019	42,702
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	94,532	93,657
Total Expenditures	281,817	281,056
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #736 - COMMUNITY HEALTH ACTION TEAM (CHAT)**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	28,000	28,000
Local / Donations	154,424	143,484
Service Fees and Other	1,186	1,186
 Gross Revenues	 183,610	 172,670
 Close-Out Restricted Revenues	 -	 -
 Total Revenues	 183,610	 172,670
 Expenditures		
Direct Expenditures		
Salaries and Fringes	103,190	103,189
Independent Contractors	-	-
Travel	3,326	3,338
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	21,499	21,578
 Total Direct Expenditures	 128,015	 128,105
 Allocated Expenditures		
Occupancy	5,732	4,645
Department Administration	25,385	18,806
Clinical	-	-
Medical Administration	24,444	21,114
Environmental Administration	-	-
Lab	-	-
 Total Indirect Expenditures	 55,561	 44,565
 Total Expenditures	 183,576	 172,670
 RSC Allocation	 -	 -
 Excess (Deficit) of Restricted Revenues Over Expenditures	 \$ 34	 \$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #740 - COORDINATED SCHOOL HEALTH**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	904	1,100
Local / Donations	-	-
Service Fees and Other	-	-
	904	1,100
Gross Revenues	904	1,100
Close-Out Restricted Revenues	-	-
	904	1,100
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	904	1,100
	904	1,100
Total Direct Expenditures	904	1,100
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
	904	1,100
Total Expenditures	904	1,100
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #745 - HURRICANE IRMA RESPONSE EFFORTS**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	17,407	17,492
Local / Donations	10,911	9,490
Service Fees and Other	-	-
	28,318	26,982
Gross Revenues		
Close-Out Restricted Revenues	-	-
	28,318	26,982
Expenditures		
Direct Expenditures		
Salaries and Fringes	18,026	17,407
Independent Contractors	-	-
Travel	84	85
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	18,110	17,492
Total Direct Expenditures		
Allocated Expenditures		
Occupancy	977	796
Department Administration	4,705	4,366
Clinical	-	-
Medical Administration	4,525	4,328
Environmental Administration	-	-
Lab	-	-
	10,207	9,490
Total Indirect Expenditures		
Total Expenditures	28,317	26,982
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ 1	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #749 - REGIONAL EPIDEMIOLOGIST HAI ACTIVITIES**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	715	12,000
Local / Donations	262	-
Service Fees and Other	-	-
	977	12,000
Gross Revenues		
Close-Out Restricted Revenues	-	-
	977	12,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	7,219
Independent Contractors	-	-
Travel	-	150
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	-	7,369
Total Direct Expenditures		
Allocated Expenditures		
Occupancy	977	809
Department Administration	-	1,790
Clinical	-	-
Medical Administration	-	2,032
Environmental Administration	-	-
Lab	-	-
	977	4,631
Total Indirect Expenditures		
Total Expenditures	977	12,000
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #750 - ACCREDITATION**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	2,078	2,078
 Gross Revenues	 2,078	 2,078
 Close-Out Restricted Revenues	 -	 -
 Total Revenues	 2,078	 2,078
 Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	2,078	2,078
 Total Direct Expenditures	 2,078	 2,078
 Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
 Total Indirect Expenditures	 -	 -
 Total Expenditures	 2,078	 2,078
 RSC Allocation	 -	 -
 Excess (Deficit) of Restricted Revenues Over Expenditures	 \$ -	 \$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #751 - HIV INVESTIGATION**

	Actual	Budget
Revenues		
State	\$ 100,000	\$ 100,000
Federal	-	-
Local / Donations	41,376	27,823
Service Fees and Other	-	-
	141,376	127,823
Gross Revenues	141,376	127,823
Close-Out Restricted Revenues	-	-
	141,376	127,823
Expenditures		
Direct Expenditures		
Salaries and Fringes	82,969	82,969
Independent Contractors	-	-
Travel	596	565
Space Occupancy	-	-
Office Administration	5,250	5,250
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	9,560	9,565
	98,375	98,349
Total Direct Expenditures	98,375	98,349
Allocated Expenditures		
Occupancy	222	3,200
Department Administration	21,790	12,359
Clinical	-	-
Medical Administration	20,989	13,915
Environmental Administration	-	-
Lab	-	-
	43,001	29,474
Total Indirect Expenditures	43,001	29,474
Total Expenditures	141,376	127,823
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #752 - HANDS GF SERVICES**

	Actual	Budget
Revenues		
State	\$ 217,520	\$ 229,890
Federal	-	-
Local / Donations	43,720	-
Service Fees and Other	-	-
Gross Revenues	261,240	229,890
Close-Out Restricted Revenues	-	-
Total Revenues	261,240	229,890
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	261,240	229,890
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
Total Direct Expenditures	261,240	229,890
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	-	-
Total Expenditures	261,240	229,890
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #758 - HUMANA VITALITY**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	5,262
Service Fees and Other	126,775	126,775
 Gross Revenues	 126,775	 132,037
 Close-Out Restricted Revenues	 -	 -
 Total Revenues	 126,775	 132,037
 Expenditures		
Direct Expenditures		
Salaries and Fringes	45,285	45,285
Independent Contractors	-	-
Travel	1,054	1,055
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	35,588	35,625
Automotive	-	-
Equipment Purchased	-	-
Other Direct	5	25
 Total Direct Expenditures	 81,932	 81,990
 Allocated Expenditures		
Occupancy	7,109	5,379
Department Administration	12,411	21,825
Clinical	-	-
Medical Administration	11,960	22,843
Environmental Administration	-	-
Lab	-	-
 Total Indirect Expenditures	 31,480	 50,047
 Total Expenditures	 113,412	 132,037
 RSC Allocation	 -	 -
 Excess (Deficit) of Restricted Revenues Over Expenditures	 \$ 13,363	 \$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #764 - HEPATITIS A PREVENTION**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	4,665	4,671
Service Fees and Other	-	-
	4,665	4,671
Gross Revenues	4,665	4,671
Close-Out Restricted Revenues	-	-
	4,665	4,671
Expenditures		
Direct Expenditures		
Salaries and Fringes	2,287	2,290
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	782	785
	3,069	3,075
Total Direct Expenditures	3,069	3,075
Allocated Expenditures		
Occupancy	400	400
Department Administration	610	610
Clinical	-	-
Medical Administration	586	586
Environmental Administration	-	-
Lab	-	-
	1,596	1,596
Total Indirect Expenditures	1,596	1,596
Total Expenditures	4,665	4,671
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #766 - MCH COORDINATOR**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	117,099	131,056
Local / Donations	19,487	3,324
Service Fees and Other	-	-
	136,586	134,380
Gross Revenues		
Close-Out Restricted Revenues	-	-
	136,586	134,380
Expenditures		
Direct Expenditures		
Salaries and Fringes	72,141	68,591
Independent Contractors	9,500	9,500
Travel	1,521	1,485
Space Occupancy	-	-
Office Administration	514	515
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	5,563	6,090
	89,239	86,181
Total Direct Expenditures		
Allocated Expenditures		
Occupancy	6,887	4,768
Department Administration	20,602	20,494
Clinical	-	-
Medical Administration	19,858	22,937
Environmental Administration	-	-
Lab	-	-
	47,347	48,199
Total Indirect Expenditures		
Total Expenditures	136,586	134,380
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #774 - CHILD FATALITY REVIEW & INJURY PREVENTION**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	3,206	4,000
Local / Donations	5,629	3,101
Service Fees and Other	-	-
	8,835	7,101
Gross Revenues	8,835	7,101
Close-Out Restricted Revenues	-	-
	8,835	7,101
Expenditures		
Direct Expenditures		
Salaries and Fringes	4,851	3,716
Independent Contractors	-	-
Travel	72	100
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	30	200
	4,953	4,016
Total Direct Expenditures	4,953	4,016
Allocated Expenditures		
Occupancy	444	368
Department Administration	1,751	1,280
Clinical	-	-
Medical Administration	1,687	1,437
Environmental Administration	-	-
Lab	-	-
	3,882	3,085
Total Indirect Expenditures	3,882	3,085
Total Expenditures	8,835	7,101
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #775 - EARLY CHILDHOOD HEALTHY LIVING GRANT**

	Actual	Budget
Revenues		
State	\$ 203,500	\$ 203,500
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
Gross Revenues	203,500	203,500
Close-Out Restricted Revenues	-	-
Total Revenues	203,500	203,500
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	203,500	203,500
Total Direct Expenditures	203,500	203,500
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	-	-
Total Expenditures	203,500	203,500
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #800 - PEDIATRIC/ADOLESCENT VISITS**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	1,000	1,000
Local / Donations	384,104	375,381
Service Fees and Other	110,542	123,604
Gross Revenues	495,646	499,985
Close-Out Restricted Revenues	-	-
Total Revenues	495,646	499,985
Expenditures		
Direct Expenditures		
Salaries and Fringes	253	253
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	2,341	2,345
Total Direct Expenditures	2,594	2,598
Allocated Expenditures		
Occupancy	711	526
Department Administration	78	2,200
Clinical	-	-
Medical Administration	72	2,470
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	861	5,196
Total Expenditures	3,455	7,794
RSC Allocation	492,191	492,191
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #801- IMMUNIZATIONS**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	42,283	48,223
Service Fees and Other	-	-
	42,283	48,223
Gross Revenues	42,283	48,223
Close-Out Restricted Revenues	-	-
	42,283	48,223
Expenditures		
Direct Expenditures		
Salaries and Fringes	24,255	24,256
Independent Contractors	-	-
Travel	2,475	2,475
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	96	96
	26,826	26,827
Total Direct Expenditures	26,826	26,827
Allocated Expenditures		
Occupancy	2,666	2,156
Department Administration	6,518	9,411
Clinical	-	-
Medical Administration	6,273	9,829
Environmental Administration	-	-
Lab	-	-
	15,457	21,396
Total Indirect Expenditures	15,457	21,396
Total Expenditures	42,283	48,223
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #802 - FAMILY PLANNING/STERILIZATION**

	Actual	Budget
Revenues		
State	\$ 2,239	\$ 4,330
Federal	217,668	217,668
Local / Donations	809,806	725,002
Service Fees and Other	179,069	179,107
Gross Revenues	1,208,782	1,126,107
Close-Out Restricted Revenues	-	-
Total Revenues	1,208,782	1,126,107
Expenditures		
Direct Expenditures		
Salaries and Fringes	7,971	7,971
Independent Contractors	189	3,756
Travel	1,224	1,225
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	153,333	154,283
Automotive	-	-
Equipment Purchased	-	-
Other Direct	5,117	8,940
Total Direct Expenditures	167,834	176,175
Allocated Expenditures		
Occupancy	1,155	953
Department Administration	2,079	4,670
Clinical	-	-
Medical Administration	2,005	4,877
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	5,239	10,500
Total Expenditures	173,073	186,675
RSC Allocation	1,035,709	939,432
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #803 - MATERNITY VISITS**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	10,290	10,899
Service Fees and Other	2,166	3,996
Gross Revenues	12,456	14,895
Close-Out Restricted Revenues	-	-
Total Revenues	12,456	14,895
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	105	2,544
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
Total Direct Expenditures	105	2,544
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	-	-
Total Expenditures	105	2,544
RSC Allocation	12,351	12,351
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #804 - WOMEN INFANT CHILDREN**

	Actual	Budget
Revenues		
State	\$ 17,183	\$ 17,183
Federal	1,304,662	1,429,478
Local / Donations	1,500,388	1,393,446
Service Fees and Other	-	-
	2,822,233	2,840,107
Gross Revenues		
Close-Out Restricted Revenues	-	-
	2,822,233	2,840,107
Expenditures		
Direct Expenditures		
Salaries and Fringes	46,211	48,485
Independent Contractors	-	-
Travel	872	873
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	180	1,600
Automotive	-	-
Equipment Purchased	-	-
Other Direct	15,719	17,433
	62,982	68,391
Total Direct Expenditures		
Allocated Expenditures		
Occupancy	5,243	4,267
Department Administration	12,099	17,846
Clinical	-	-
Medical Administration	10,942	18,636
Environmental Administration	-	-
Lab	-	-
	28,284	40,749
Total Indirect Expenditures		
Total Expenditures	91,266	109,140
RSC Allocation	2,730,967	2,730,967
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #805 - NUTRITION EDUCATION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	43,678	43,678
Local / Donations	169,632	175,025
Service Fees and Other	<u>22,710</u>	<u>23,284</u>
Gross Revenues	236,020	241,987
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>236,020</u>	<u>241,987</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	75,624	79,705
Independent Contractors	-	-
Travel	1,487	1,720
Space Occupancy	-	-
Office Administration	917	1,317
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>6,223</u>	<u>6,183</u>
Total Direct Expenditures	<u>84,251</u>	<u>88,925</u>
Allocated Expenditures		
Occupancy	5,687	4,655
Department Administration	19,727	20,044
Clinical	-	-
Medical Administration	18,994	21,002
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
Total Indirect Expenditures	<u>44,408</u>	<u>45,701</u>
Total Expenditures	128,659	134,626
RSC Allocation	<u>107,361</u>	<u>107,361</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)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #806 - TUBERCULOSIS**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	25,581	25,581
Local / Donations	146,566	162,156
Service Fees and Other	6,509	6,700
Gross Revenues	178,656	194,437
Close-Out Restricted Revenues	-	-
Total Revenues	178,656	194,437
Expenditures		
Direct Expenditures		
Salaries and Fringes	40,232	40,232
Independent Contractors	-	-
Travel	269	275
Space Occupancy	-	-
Office Administration		
Medical Supplies	678	700
Automotive	-	-
Equipment Purchased	-	-
Other Direct	86	86
Total Direct Expenditures	41,265	41,293
Allocated Expenditures		
Occupancy	5,154	4,201
Department Administration	10,489	18,248
Clinical	-	-
Medical Administration	10,109	19,056
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	25,752	41,505
Total Expenditures	67,017	82,798
RSC Allocation	111,639	111,639
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #807 - SEXUALLY TRANSMITTED DISEASES**

	Actual	Budget
Revenues		
State	\$ 57,550	\$ 57,550
Federal	-	-
Local / Donations	109,896	108,506
Service Fees and Other	13,444	16,672
Gross Revenues	180,890	182,728
Close-Out Restricted Revenues	-	-
Total Revenues	180,890	182,728
Expenditures		
Direct Expenditures		
Salaries and Fringes	64,190	65,691
Independent Contractors	-	-
Travel	1,709	1,800
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	351	650
Total Direct Expenditures	66,250	68,141
Allocated Expenditures		
Occupancy	5,465	4,444
Department Administration	16,741	16,555
Clinical	-	-
Medical Administration	16,135	17,289
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	38,341	38,288
Total Expenditures	104,591	106,429
RSC Allocation	76,299	76,299
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #809 - DIABETES**

	Actual	Budget
Revenues		
State	\$ 106,031	\$ 106,030
Federal	-	-
Local / Donations	53,146	54,347
Service Fees and Other	-	-
	159,177	160,377
Gross Revenues		
Close-Out Restricted Revenues	-	-
	159,177	160,377
Expenditures		
Direct Expenditures		
Salaries and Fringes	90,584	90,584
Independent Contractors	-	-
Travel	2,845	2,875
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	8,559	8,565
	101,988	102,024
Total Direct Expenditures		
Allocated Expenditures		
Occupancy	10,797	5,620
Department Administration	23,635	25,793
Clinical	-	-
Medical Administration	22,757	26,940
Environmental Administration	-	-
Lab	-	-
	57,189	58,353
Total Indirect Expenditures		
Total Expenditures	159,177	160,377
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #810 - ADULT VISITS AND FOLLOW-UP CARE**

	Actual	Budget
Revenues		
State	\$ 375	\$ 375
Federal	-	-
Local / Donations	238,197	300,801
Service Fees and Other	15,040	15,494
Gross Revenues	253,612	316,670
Close-Out Restricted Revenues	-	-
Total Revenues	253,612	316,670
Expenditures		
Direct Expenditures		
Salaries and Fringes	8,586	8,586
Independent Contractors	78,267	137,658
Travel	361	500
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	4,450	4,450
Automotive	-	-
Equipment Purchased	-	-
Other Direct	763	785
Total Direct Expenditures	92,427	151,979
Allocated Expenditures		
Occupancy	444	684
Department Administration	2,235	3,773
Clinical	-	-
Medical Administration	2,160	3,888
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	4,839	8,345
Total Expenditures	97,266	160,324
RSC Allocation	156,346	156,346
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #811 - LEAD POISONING**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	91,192	91,192
Local / Donations	31,226	34,032
Service Fees and Other	394	5,857
Gross Revenues	122,812	131,081
Close-Out Restricted Revenues	-	-
Total Revenues	122,812	131,081
Expenditures		
Direct Expenditures		
Salaries and Fringes	72,913	79,583
Independent Contractors	-	-
Travel	2,883	2,894
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	427	425
Total Direct Expenditures	76,223	82,902
Allocated Expenditures		
Occupancy	4,976	4,069
Department Administration	19,023	18,712
Clinical	-	-
Medical Administration	18,315	19,541
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	42,314	42,322
Total Expenditures	118,537	125,224
RSC Allocation	4,275	5,857
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #812 - CAMPBELL COUNTY MEDICAL INDIGENT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	140,832	160,000
Service Fees and Other	-	-
	140,832	160,000
Gross Revenues	140,832	160,000
Close-Out Restricted Revenues	-	-
	-	-
Total Revenues	140,832	160,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	140,832	160,000
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	-	-
Total Direct Expenditures	140,832	160,000
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
Total Expenditures	140,832	160,000
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #813 - BREAST AND CERVICAL CANCER**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	54,500	54,500
Local / Donations	57,487	58,478
Service Fees and Other	3,908	3,992
Gross Revenues	115,895	116,970
Close-Out Restricted Revenues	-	-
Total Revenues	115,895	116,970
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	53,873	54,442
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
Total Direct Expenditures	53,873	54,442
Allocated Expenditures		
Occupancy	-	53
Department Administration	-	213
Clinical	-	-
Medical Administration	-	240
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	-	506
Total Expenditures	53,873	54,948
RSC Allocation	62,022	62,022
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #817 - COMMUNITY ENGAGEMENT GRANT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	3,000	3,500
Local / Donations	500	-
Service Fees and Other	-	-
	3,500	3,500
Gross Revenues	3,500	3,500
Close-Out Restricted Revenues	-	-
	3,500	3,500
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	3,500	3,500
	3,500	3,500
Total Direct Expenditures	3,500	3,500
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
	3,500	3,500
Total Expenditures	3,500	3,500
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #818 - COMMUNITY BASED**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	9,029	9,035
Service Fees and Other	575	600
Gross Revenues	9,604	9,635
Close-Out Restricted Revenues	-	-
Total Revenues	9,604	9,635
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	1,539	1,546
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	8,065	8,089
Total Direct Expenditures	9,604	9,635
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	-	-
Total Expenditures	9,604	9,635
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #821 - B/T PREPAREDNESS COORDINATION**

	Actual	Budget
Revenues		
State	\$ -	-
Federal	163,905	171,546
Local / Donations	16,623	7,051
Service Fees and Other	-	-
	180,528	178,597
Gross Revenues	180,528	178,597
Close-Out Restricted Revenues	-	-
	180,528	178,597
Expenditures		
Direct Expenditures		
Salaries and Fringes	101,749	101,749
Independent Contractors	-	-
Travel	687	1,300
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	18,618	19,102
	121,054	122,151
Total Direct Expenditures	121,054	122,151
Allocated Expenditures		
Occupancy	7,242	5,904
Department Administration	26,605	24,404
Clinical	-	-
Medical Administration	25,627	26,138
Environmental Administration	-	-
Lab	-	-
	59,474	56,446
Total Indirect Expenditures	59,474	56,446
Total Expenditures	180,528	178,597
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #822 - B/T SURVEILLANCE AND EPIDEMIOLOGY CAPACITY**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	65,927	65,928
Local / Donations	216,712	201,680
Service Fees and Other	-	-
	282,639	267,608
Gross Revenues	282,639	267,608
Close-Out Restricted Revenues	-	-
	282,639	267,608
Expenditures		
Direct Expenditures		
Salaries and Fringes	174,040	174,118
Independent Contractors	-	-
Travel	261	1,000
Space Occupancy	-	-
Office Administration	2,501	2,693
Medical Supplies	-	500
Automotive	-	-
Equipment Purchased	-	-
Other Direct	1,318	1,472
	178,120	179,783
Total Direct Expenditures	178,120	179,783
Allocated Expenditures		
Occupancy	13,018	10,607
Department Administration	46,613	37,772
Clinical	-	-
Medical Administration	44,888	39,446
Environmental Administration	-	-
Lab	-	-
	104,519	87,825
Total Indirect Expenditures	104,519	87,825
Total Expenditures	282,639	267,608
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #823 - B/T MEDICAL RESERVE CORP**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	7,045	12,662
Local / Donations	5,215	-
Service Fees and Other	-	-
	12,260	12,662
Gross Revenues	12,260	12,662
Close-Out Restricted Revenues	-	-
	12,260	12,662
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	1,000	1,000
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	11,260	11,662
	12,260	11,662
Total Direct Expenditures	12,260	12,662
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
	12,260	12,662
Total Expenditures	12,260	12,662
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #826 - FOUNDATION FOR A HEALTHY KENTUCKY GRANT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	(1,041)	-
	(1,041)	-
Gross Revenues	(1,041)	-
Close-Out Restricted Revenues	1,041	-
	-	-
Total Revenues	-	-
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	-	-
Total Direct Expenditures	-	-
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
Total Expenditures	-	-
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #827 - WILLIAMSTOWN SCHOOL HEALTH**

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

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #828 NIOSH GRANT - TOTAL WORKER HEALTH PROJECT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	1,196	2,252
Service Fees and Other	20,000	20,000
 Gross Revenues	 21,196	 22,252
 Close-Out Restricted Revenues	 -	 -
 Total Revenues	 21,196	 22,252
 Expenditures		
Direct Expenditures		
Salaries and Fringes	1,732	4,000
Independent Contractors	-	-
Travel	1,500	1,405
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	6,141	14,595
 Total Direct Expenditures	 9,373	 20,000
 Allocated Expenditures		
Occupancy	311	254
Department Administration	453	1,003
Clinical	-	-
Medical Administration	432	995
Environmental Administration	-	-
Lab	-	-
 Total Indirect Expenditures	 1,196	 2,252
 Total Expenditures	 10,569	 22,252
 RSC Allocation	 -	 -
 Excess (Deficit) of Restricted Revenues Over Expenditures	 \$ 10,627	 \$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #829 - GRANT COUNTY SBH**

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

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #830 -BOONE COUNTY DRUG FREE COMMUNITIES GRANT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	125,320	159,111
Local / Donations	52,343	19,293
Service Fees and Other	294	294
Gross Revenues	177,957	178,698
Close-Out Restricted Revenues	-	-
Total Revenues	177,957	178,698
Expenditures		
Direct Expenditures		
Salaries and Fringes	69,019	90,635
Independent Contractors	-	-
Travel	9,563	9,889
Space Occupancy	-	-
Office Administration	-	600
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	61,764	60,499
Total Direct Expenditures	140,346	161,623
Allocated Expenditures		
Occupancy	2,266	1,854
Department Administration	18,007	7,170
Clinical	-	-
Medical Administration	17,338	8,051
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	37,611	17,075
Total Expenditures	177,957	178,698
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #831 - INVESTING IN KENTUCKY'S FUTURE**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	350	350
Service Fees and Other	22,817	64,761
 Gross Revenues	 23,167	 65,111
Close-Out Restricted Revenues	11,998	-
 Total Revenues	 35,165	 65,111
 Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	33,841	63,787
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	1,324	1,324
 Total Direct Expenditures	 35,165	 65,111
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
 Total Indirect Expenditures	 -	 -
 Total Expenditures	 35,165	 65,111
RSC Allocation	-	-
 Excess (Deficit) of Restricted Revenues Over Expenditures	 \$ -	 \$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #833 - WIC BREASTFEEDING PROMOTION**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	80,263	88,513
Local / Donations	7,019	-
Service Fees and Other	7,052	7,052
Gross Revenues	94,334	95,565
Close-Out Restricted Revenues	-	-
Total Revenues	94,334	95,565
Expenditures		
Direct Expenditures		
Salaries and Fringes	48,495	48,495
Independent Contractors	-	-
Travel	572	800
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	17,591	21,390
Total Direct Expenditures	66,658	70,685
Allocated Expenditures		
Occupancy	2,844	2,301
Department Administration	12,646	10,879
Clinical	-	-
Medical Administration	12,186	11,700
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	27,676	24,880
Total Expenditures	94,334	95,565
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #834 - SUCCESS BY SIX PROGRAM**

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

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #835 - MRC CAPACITY BUILDING GRANT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	1,905	1,802
Service Fees and Other	-	5,110
	1,905	6,912
Gross Revenues	1,905	6,912
Close-Out Restricted Revenues	5,088	-
	6,993	6,912
Expenditures		
Direct Expenditures		
Salaries and Fringes	3,258	3,130
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	1,830	1,980
	5,088	5,110
Total Direct Expenditures	5,088	5,110
Allocated Expenditures		
Occupancy	222	197
Department Administration	860	785
Clinical	-	-
Medical Administration	823	820
Environmental Administration	-	-
Lab	-	-
	1,905	1,802
Total Indirect Expenditures	1,905	1,802
Total Expenditures	6,993	6,912
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #836 - TOBACCO PREVENTION**

	Actual	Budget
Revenues		
State	\$ 184,136	\$ 184,137
Federal	-	-
Local / Donations	48,991	27,812
Service Fees and Other	7,500	7,500
Gross Revenues	240,627	219,449
Close-Out Restricted Revenues	-	-
Total Revenues	240,627	219,449
Expenditures		
Direct Expenditures		
Salaries and Fringes	103,626	86,608
Independent Contractors	-	-
Travel	1,855	1,855
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	76,468	80,779
Total Direct Expenditures	181,949	169,242
Allocated Expenditures		
Occupancy	5,598	4,564
Department Administration	27,042	21,469
Clinical	-	-
Medical Administration	26,038	24,174
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	58,678	50,207
Total Expenditures	240,627	219,449
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #838 - KHDA NAVIGATOR GRANT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	1,807	2,252
Service Fees and Other	20,000	20,000
 Gross Revenues	 21,807	 22,252
 Close-Out Restricted Revenues	 -	 -
 Total Revenues	 21,807	 22,252
 Expenditures		
Direct Expenditures		
Salaries and Fringes	2,924	4,000
Independent Contractors	-	-
Travel	1,593	1,405
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	10,014	14,595
 Total Direct Expenditures	 14,531	 20,000
 Allocated Expenditures		
Occupancy	311	254
Department Administration	766	1,003
Clinical	-	-
Medical Administration	730	995
Environmental Administration	-	-
Lab	-	-
 Total Indirect Expenditures	 1,807	 2,252
 Total Expenditures	 16,338	 22,252
 RSC Allocation	 -	 -
 Excess (Deficit) of Restricted Revenues Over Expenditures	 \$ 5,469	 \$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #839 - IMMUNIZATION FIELD REP**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	140,906	166,000
Local / Donations	17,085	-
Service Fees and Other	-	-
	157,991	166,000
Gross Revenues	157,991	166,000
Close-Out Restricted Revenues	-	-
	157,991	166,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	95,947	100,847
Independent Contractors	-	-
Travel	1,516	2,000
Space Occupancy	-	-
Office Administration	529	530
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	5,492	5,734
	103,484	109,111
Total Direct Expenditures	103,484	109,111
Allocated Expenditures		
Occupancy	5,376	4,392
Department Administration	25,026	25,293
Clinical	-	-
Medical Administration	24,105	27,204
Environmental Administration	-	-
Lab	-	-
	54,507	56,889
Total Indirect Expenditures	54,507	56,889
Total Expenditures	157,991	166,000
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #840 - PEER COUNSELING**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	37,818	50,000
Local / Donations	7,497	-
Service Fees and Other	-	-
Gross Revenues	45,315	50,000
Close-Out Restricted Revenues	-	-
Total Revenues	45,315	50,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	24,648	27,168
Independent Contractors	-	-
Travel	507	510
Space Occupancy	-	-
Office Administration	1,092	1,093
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	3,139	3,140
Total Direct Expenditures	29,386	31,911
Allocated Expenditures		
Occupancy	622	493
Department Administration	7,800	8,476
Clinical	-	-
Medical Administration	7,507	9,120
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	15,929	18,089
Total Expenditures	45,315	50,000
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #841 - DIABETES**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	560	2,500
Local / Donations	2,660	161
Service Fees and Other	-	-
	3,220	2,661
Gross Revenues		
Close-Out Restricted Revenues	-	-
	3,220	2,661
Expenditures		
Direct Expenditures		
Salaries and Fringes	116	250
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	2,998	2,250
	3,114	2,500
Total Direct Expenditures		
Allocated Expenditures		
Occupancy	44	36
Department Administration	31	63
Clinical	-	-
Medical Administration	31	62
Environmental Administration	-	-
Lab	-	-
	106	161
Total Indirect Expenditures		
Total Expenditures	3,220	2,661
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #843 - HIV PREVENTION**

	Actual	Budget
Revenues		
State	\$ 19,828	\$ 19,828
Federal	54,574	54,574
Local / Donations	44,189	45,772
Service Fees and Other	250	250
Gross Revenues	118,841	120,424
Close-Out Restricted Revenues	-	-
Total Revenues	118,841	120,424
Expenditures		
Direct Expenditures		
Salaries and Fringes	62,441	59,200
Independent Contractors	-	-
Travel	1,041	1,050
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	18,146	19,075
Total Direct Expenditures	81,628	79,325
Allocated Expenditures		
Occupancy	5,243	4,293
Department Administration	16,288	18,004
Clinical	-	-
Medical Administration	15,682	18,802
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	37,213	41,099
Total Expenditures	118,841	120,424
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #844 - STATE CARE COORDINATOR**

	Actual	Budget
Revenues		
State	\$ 536,139	\$ 600,000
Federal	-	-
Local / Donations	64,309	-
Service Fees and Other	-	-
	600,448	600,000
Gross Revenues	600,448	600,000
Close-Out Restricted Revenues	-	-
	600,448	600,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	220,794	203,684
Independent Contractors	-	-
Travel	2,074	2,075
Space Occupancy	-	-
Office Administration	5,054	5,453
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	239,122	239,300
	467,044	450,512
Total Direct Expenditures	467,044	450,512
Allocated Expenditures		
Occupancy	20,349	16,593
Department Administration	57,586	64,028
Clinical	-	-
Medical Administration	55,469	68,867
Environmental Administration	-	-
Lab	-	-
	133,404	149,488
Total Indirect Expenditures	133,404	149,488
Total Expenditures	600,448	600,000
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #845 - RYAN WHITE**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	367,181	425,000
Local / Donations	123,656	-
Service Fees and Other	-	-
Gross Revenues	490,837	425,000
Close-Out Restricted Revenues	-	-
Total Revenues	490,837	425,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	189,544	140,633
Independent Contractors	143,619	152,000
Travel	2,427	2,750
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	47,119	47,150
Total Direct Expenditures	382,709	342,533
Allocated Expenditures		
Occupancy	11,063	9,020
Department Administration	49,442	35,386
Clinical	-	-
Medical Administration	47,623	38,061
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	108,128	82,467
Total Expenditures	490,837	425,000
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #846 - KENTUCKY YOUTH ADVOCATES**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	76,243	86,070
Service Fees and Other	117,260	208,627
 Gross Revenues	 193,503	 294,697
Close-Out Restricted Revenues	18,867	-
 Total Revenues	 212,370	 294,697
Expenditures		
Direct Expenditures		
Salaries and Fringes	53,157	56,917
Independent Contractors	-	-
Travel	2,205	2,205
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	127,773	196,515
 Total Direct Expenditures	 183,135	 255,637
Allocated Expenditures		
Occupancy	6,220	4,332
Department Administration	11,724	17,630
Clinical	-	-
Medical Administration	11,291	17,098
Environmental Administration	-	-
Lab	-	-
 Total Indirect Expenditures	 29,235	 39,060
 Total Expenditures	 212,370	 294,697
RSC Allocation	-	-
 Excess (Deficit) of Restricted Revenues Over Expenditures	 \$ -	 \$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #848 - HEALTHY START**

	Actual	Budget
Revenues		
State	\$ 51,000	\$ 51,000
Federal	-	-
Local / Donations	69,153	71,376
Service Fees and Other	-	2,000
	120,153	124,376
Gross Revenues	120,153	124,376
Close-Out Restricted Revenues	-	-
	120,153	124,376
Expenditures		
Direct Expenditures		
Salaries and Fringes	70,715	72,607
Independent Contractors	1,000	2,000
Travel	2,066	2,500
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	4,914	5,650
	78,695	82,757
Total Direct Expenditures	78,695	82,757
Allocated Expenditures		
Occupancy	5,243	4,293
Department Administration	18,445	18,258
Clinical	-	-
Medical Administration	17,770	19,068
Environmental Administration	-	-
Lab	-	-
	41,458	41,619
Total Indirect Expenditures	41,458	41,619
Total Expenditures	120,153	124,376
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #850 - HOPWA GRANT - CINCINNATI**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	135,909	202,304
Local / Donations	48,733	36,300
Service Fees and Other	-	-
	184,642	238,604
Gross Revenues	184,642	238,604
Close-Out Restricted Revenues	-	-
	184,642	238,604
Expenditures		
Direct Expenditures		
Salaries and Fringes	61,532	61,774
Independent Contractors	-	-
Travel	368	391
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	85,857	140,139
	147,757	202,304
Total Direct Expenditures	147,757	202,304
Allocated Expenditures		
Occupancy	5,376	4,385
Department Administration	16,053	15,612
Clinical	-	-
Medical Administration	15,456	16,303
Environmental Administration	-	-
Lab	-	-
	36,885	36,300
Total Indirect Expenditures	36,885	36,300
Total Expenditures	184,642	238,604
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #851 - CINCINNATI HEALTH NETWORK GRANT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	44,735	38,510
Local / Donations	21,383	21,637
Service Fees and Other	-	-
	66,118	60,147
Gross Revenues	66,118	60,147
Close-Out Restricted Revenues	-	-
	66,118	60,147
Expenditures		
Direct Expenditures		
Salaries and Fringes	37,334	38,511
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	37,334	38,511
Total Direct Expenditures	37,334	38,511
Allocated Expenditures		
Occupancy	2,266	1,861
Department Administration	9,738	9,673
Clinical	-	-
Medical Administration	9,379	10,102
Environmental Administration	-	-
Lab	-	-
	21,383	21,636
Total Indirect Expenditures	21,383	21,636
Total Expenditures	58,717	60,147
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ 7,401	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #853 - PROJECT HANDS**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 134,240	\$ 332,700
Federal	-	-
Local / Donations	-	-
Service Fees and Other	<u>1,005,547</u>	<u>1,576,291</u>
Gross Revenues	1,139,787	1,908,991
Close-Out Restricted Revenues	<u>-</u>	<u>-</u>
Total Revenues	<u>1,139,787</u>	<u>1,908,991</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	1,128,167	1,908,991
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>-</u>	<u>-</u>
Total Direct Expenditures	<u>1,128,167</u>	<u>1,908,991</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	1,128,167	1,908,991
RSC Allocation	<u>-</u>	<u>-</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u>\$ 11,620</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #855 - KSU: SUBSTANCE ABUSE/HIV PREVENTION EDUCATION**

	Actual	Budget
Revenues		
State	\$ 12,083	\$ 12,082
Federal	-	-
Local / Donations	6,271	4,974
Service Fees and Other	-	-
Gross Revenues	18,354	17,056
Close-Out Restricted Revenues	-	-
Total Revenues	18,354	17,056
Expenditures		
Direct Expenditures		
Salaries and Fringes	9,716	9,610
Independent Contractors	-	-
Travel	170	172
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	2,291	2,300
Total Direct Expenditures	12,177	12,082
Allocated Expenditures		
Occupancy	1,155	942
Department Administration	2,564	1,900
Clinical	-	-
Medical Administration	2,458	2,132
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	6,177	4,974
Total Expenditures	18,354	17,056
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #856 - ARTHRITIS**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	7,000	7,000
Local / Donations	3,118	2,543
Service Fees and Other	-	-
	10,118	9,543
Gross Revenues	10,118	9,543
Close-Out Restricted Revenues	-	-
	10,118	9,543
Expenditures		
Direct Expenditures		
Salaries and Fringes	4,954	4,516
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	2,401	2,484
	7,355	7,000
Total Direct Expenditures	7,355	7,000
Allocated Expenditures		
Occupancy	222	227
Department Administration	1,297	1,131
Clinical	-	-
Medical Administration	1,244	1,185
Environmental Administration	-	-
Lab	-	-
	2,763	2,543
Total Indirect Expenditures	2,763	2,543
Total Expenditures	10,118	9,543
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #857 - PHYSICAL ACTIVITY**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	66,040	75,932
Service Fees and Other	-	-
	66,040	75,932
Gross Revenues	66,040	75,932
Close-Out Restricted Revenues	-	-
	66,040	75,932
Expenditures		
Direct Expenditures		
Salaries and Fringes	36,398	42,434
Independent Contractors	-	-
Travel	2,883	3,075
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	5,063	6,175
	44,344	51,684
Total Direct Expenditures	44,344	51,684
Allocated Expenditures		
Occupancy	3,066	2,492
Department Administration	9,488	10,642
Clinical	-	-
Medical Administration	9,142	11,114
Environmental Administration	-	-
Lab	-	-
	21,696	24,248
Total Indirect Expenditures	21,696	24,248
Total Expenditures	66,040	75,932
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #859 - IMMUNIZATION - OUTSIDE PATIENT CARE**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	2,930	5,000
Local / Donations	1,255	-
Service Fees and Other	-	-
	4,185	5,000
Gross Revenues	4,185	5,000
Close-Out Restricted Revenues	-	-
	4,185	5,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	4,185	5,000
	4,185	5,000
Total Direct Expenditures	4,185	5,000
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
	4,185	5,000
Total Expenditures	4,185	5,000
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #872 - GRANT CO. HEALTH CHALLENGE**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	13,500	13,500
Service Fees and Other	-	-
	13,500	13,500
Gross Revenues	13,500	13,500
Close-Out Restricted Revenues	-	-
	13,500	13,500
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	13,247	13,500
	13,247	13,500
Total Direct Expenditures	13,247	13,500
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
	13,247	13,500
Total Expenditures	13,247	13,500
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ 253	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #874 - HANDS SJTD FUNDING-ADMIN, TA, & MBD**

	Actual	Budget
Revenues		
State	\$ 35,197	\$ 44,000
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	35,197	44,000
Gross Revenues	35,197	44,000
Close-Out Restricted Revenues	-	-
	35,197	44,000
Expenditures		
Direct Expenditures		
Salaries and Fringes		
Independent Contractors	35,197	44,000
Travel		
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	35,197	44,000
Total Direct Expenditures	35,197	44,000
Allocated Expenditures		
Occupancy		
Department Administration		
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
	35,197	44,000
Total Expenditures	35,197	44,000
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #875 - HRSA REGIONAL COORDINATOR**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	62,900	65,000
Local / Donations	2,115	-
Service Fees and Other	-	-
Gross Revenues	65,015	65,000
Close-Out Restricted Revenues	-	-
Total Revenues	65,015	65,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	46,613	47,667
Independent Contractors	-	-
Travel	1,087	1,184
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
Total Direct Expenditures	47,700	48,851
Allocated Expenditures		
Occupancy	5,154	4,194
Department Administration	12,161	11,955
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	17,315	16,149
Total Expenditures	65,015	65,000
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #876 - CITIES READINESS INITIATIVE**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	54,912	68,102
Local / Donations	13,625	-
Service Fees and Other	-	-
	68,537	68,102
Gross Revenues	68,537	68,102
Close-Out Restricted Revenues	-	-
	68,537	68,102
Expenditures		
Direct Expenditures		
Salaries and Fringes	22,028	20,196
Independent Contractors	-	-
Travel	-	-
Space Occupancy	29,803	29,172
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	10,021	7,755
	61,852	57,123
Total Direct Expenditures	61,852	57,123
Allocated Expenditures		
Occupancy	933	743
Department Administration	5,752	10,236
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	6,685	10,979
Total Indirect Expenditures	6,685	10,979
Total Expenditures	68,537	68,102
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #878 - LIVEWELL PROGRAM**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	165,329	182,183
Service Fees and Other	-	-
	165,329	182,183
Gross Revenues	165,329	182,183
Close-Out Restricted Revenues	-	-
	165,329	182,183
Expenditures		
Direct Expenditures		
Salaries and Fringes	111,673	111,674
Independent Contractors	-	-
Travel	1,465	1,500
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	8,125	8,125
	121,263	121,299
Total Direct Expenditures	121,263	121,299
Allocated Expenditures		
Occupancy	14,929	12,175
Department Administration	29,137	48,709
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	44,066	60,884
Total Indirect Expenditures	44,066	60,884
Total Expenditures	165,329	182,183
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #879 - RC DURR FOUNDATION GRANT: SYRINGE ACCESS EXCHANGE PROGRAM**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	195,290	13,031
 Gross Revenues	 195,290	 13,031
 Close-Out Restricted Revenues	 -	 -
 Total Revenues	 195,290	 13,031
 Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	11,675	11,675
Automotive	-	-
Equipment Purchased	-	-
Other Direct	1,357	1,356
 Total Direct Expenditures	 13,032	 13,031
 Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
 Total Indirect Expenditures	 -	 -
 Total Expenditures	 13,032	 13,031
 RSC Allocation	 -	 -
 Excess (Deficit) of Restricted Revenues Over Expenditures	 \$ 182,258	 \$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #881 - NKY REGIONAL ALLIANCE BUILD GRANT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	22,985	6,268
Service Fees and Other	12,159	74,757
 Gross Revenues	 35,144	 81,025
 Close-Out Restricted Revenues	 -	 -
 Total Revenues	 35,144	 81,025
 Expenditures		
Direct Expenditures		
Salaries and Fringes	19,591	18,257
Independent Contractors	-	-
Travel	235	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	7,452	56,500
 Total Direct Expenditures	 27,278	 74,757
 Allocated Expenditures		
Occupancy	2,755	2,247
Department Administration	5,111	4,021
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
 Total Indirect Expenditures	 7,866	 6,268
 Total Expenditures	 35,144	 81,025
 RSC Allocation	 -	 -
 Excess (Deficit) of Restricted Revenues Over Expenditures	 \$ -	 \$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #885 - HIV SURV NURSE CONSULTANT**

	Actual	Budget
Revenues		
State	\$ 19,666	\$ 50,000
Federal	-	-
Local / Donations	1,976	-
Service Fees and Other	-	-
	21,642	50,000
Gross Revenues	21,642	50,000
Close-Out Restricted Revenues	-	-
	21,642	50,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	13,783	21,185
Independent Contractors	-	-
Travel	-	2,000
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	15,062
	13,783	38,247
Total Direct Expenditures	13,783	38,247
Allocated Expenditures		
Occupancy	2,888	2,525
Department Administration	4,971	9,228
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	7,859	11,753
Total Indirect Expenditures	7,859	11,753
Total Expenditures	21,642	50,000
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #890 - PUBLIC HEALTH ASSESSMENT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	320,664	435,149
Service Fees and Other	1,020	1,020
Gross Revenues	321,684	436,169
Close-Out Restricted Revenues	112,259	-
Total Revenues	433,943	436,169
Expenditures		
Direct Expenditures		
Salaries and Fringes	258,512	258,512
Independent Contractors	-	-
Travel	1,950	1,950
Space Occupancy	-	-
Office Administration	11,000	11,000
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	14,101	14,115
Total Direct Expenditures	285,563	285,577
Allocated Expenditures		
Occupancy	15,995	12,978
Department Administration	67,434	66,899
Clinical	-	-
Medical Administration	64,951	70,715
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	148,380	150,592
Total Expenditures	433,943	436,169
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #891 - MEDICAID MATCH**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	38,121
Service Fees and Other	-	-
Gross Revenues	-	38,121
Close-Out Restricted Revenues	38,121	-
Total Revenues	38,121	38,121
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	38,121	38,121
Total Direct Expenditures	38,121	38,121
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	-	-
Total Expenditures	38,121	38,121
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #892 - MINOR RESTRICTED**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	9,761
Service Fees and Other	-	-
Gross Revenues	-	9,761
Close-Out Restricted Revenues	9,757	-
Total Revenues	9,757	9,761
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	2,746	2,750
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	7,011	7,011
Total Direct Expenditures	9,757	9,761
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	-	-
Total Expenditures	9,757	9,761
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #894 - CAPITAL EQUIPMENT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	343,048
Service Fees and Other	2,403,177	2,405,000
	2,403,177	2,405,000
Gross Revenues	2,403,177	2,748,048
Close-Out Restricted Revenues	3,109,245	2,901,952
	3,109,245	2,901,952
Total Revenues	5,512,422	5,650,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Capital Equipment Purchased	5,512,422	5,650,000
Other Direct	-	-
	5,512,422	5,650,000
Total Direct Expenditures	5,512,422	5,650,000
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
Total Expenditures	5,512,422	5,650,000
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #895 - ALLOCABLE DIRECT**

	Actual	Budget
Revenues		
State	\$ 1,773,402	\$ 1,773,402
Federal	793,158	791,682
Local / Donations	-	-
Service Fees and Other	-	400
	2,566,560	2,565,484
Gross Revenues	2,566,560	2,565,484
Close-Out Restricted Revenues	-	(873,191)
	2,566,560	1,692,293
Total Revenues	2,566,560	1,692,293
Expenditures		
Direct Expenditures		
Salaries and Fringes	1,692,293	1,692,293
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	1,692,293	1,692,293
Total Direct Expenditures	1,692,293	1,692,293
Allocated Expenditures		
Distributed Occupancy	-	-
Distributed Department Leave Time and Fringes	-	-
Distributed Clinical Leave	-	-
Distributed Medical Leave	-	-
Distributed Environmental Leave	-	-
Distributed Lab	-	-
	-	-
Total Indirect Expenditures	-	-
Total Expenditures	1,692,293	1,692,293
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ 874,267	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #897 - SPACE INDIRECT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	-	-
Gross Revenues	-	-
Close-Out Restricted Revenues	-	-
	-	-
Total Revenues	-	-
Expenditures		
Direct Expenditures		
Salaries and Fringes	87,256	85,800
Independent Contractors	-	-
Travel	177	500
Space Occupancy	356,869	273,000
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	-	-
Total Direct Expenditures	444,302	359,300
Allocated Expenditures		
Occupancy	(444,302)	(359,300)
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	(444,302)	(359,300)
Total Expenditures	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #898 - GENERAL ADMINISTRATION**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	-	-
Gross Revenues	-	-
Close-Out Restricted Revenues	-	-
	-	-
Total Revenues	-	-
Expenditures		
Direct Expenditures		
Salaries and Fringes	1,020,361	1,005,111
Independent Contractors	-	-
Travel	8,199	8,250
Space Occupancy	-	-
Office Administration	250,590	242,000
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	283,988	275,983
	283,988	275,983
Total Direct Expenditures	1,563,138	1,531,344
Allocated Expenditures		
Occupancy	-	-
Department Administration	(1,563,138)	(1,531,344)
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	(1,563,138)	(1,531,344)
Total Expenditures	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #899 - CLINIC INDIRECT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	-	-
Gross Revenues	-	-
Close-Out Restricted Revenues	-	-
	-	-
Total Revenues	-	-
Expenditures		
Direct Expenditures		
Salaries and Fringes	2,253,635	2,221,405
Independent Contractors	-	-
Travel	9,872	9,762
Space Occupancy	-	-
Office Administration	93,413	102,700
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	21,353	22,603
	21,353	22,603
Total Direct Expenditures	2,378,273	2,356,470
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	(2,378,273)	(2,356,470)
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	(2,378,273)	(2,356,470)
Total Expenditures	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #900 - MEDICAL ADMINISTRATION**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
Gross Revenues	-	-
Close-Out Restricted Revenues	-	-
Total Revenues	-	-
Expenditures		
Direct Expenditures		
Salaries and Fringes	927,372	1,003,923
Independent Contractors	-	-
Travel	6,262	7,445
Space Occupancy	-	-
Office Administration	55,666	64,409
Medical Supplies	-	250
Automotive	-	-
Equipment Purchased	-	-
Other Direct	39,053	42,313
Total Direct Expenditures	1,028,353	1,118,340
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	(1,028,353)	(1,118,340)
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	(1,028,353)	(1,118,340)
Total Expenditures	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2018
PROGRAM #901 - ENVIRONMENTAL ADMINISTRATION**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	-	-
Gross Revenues	-	-
Close-Out Restricted Revenues	-	-
	-	-
Total Revenues	-	-
Expenditures		
Direct Expenditures		
Salaries and Fringes	33,519	38,572
Independent Contractors	-	-
Travel	329	4,200
Space Occupancy	-	-
Office Administration	13,577	19,150
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	115	3,350
	115	3,350
Total Direct Expenditures	47,540	65,272
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	(47,540)	(65,272)
Lab	-	-
	-	-
Total Indirect Expenditures	(47,540)	(65,272)
Total Expenditures	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ -	\$ -

REQUIRED REGULATORY INFORMATION

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
U.S. Department for Health and Human Services Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health				
<u>Breast & Cervical Cancer (813)</u>				
Centers for Disease Control and Prevention Investigations & Technical Assistance	93.283	SBBZ 011100OL17	\$ -	\$ 54,500
<u>Child Health (800)</u>				
Immunization Cooperative Agreements	93.268	SDF1 010500OL16	-	1,000
<u>Child Health (839)</u>				
Immunization Cooperative Agreements	93.268	SDF1 010500OL16	-	140,906
<u>Child Health (859)</u>				
Immunization Cooperative Agreements	93.268	SDF1 010500OL16	-	2,930
Total Child Health			-	144,836
<u>Family Planning (802)</u>				
Family Planning Services	93.217	SBBH 011500OL18	-	217,668
<u>MCH Nutrition (805)</u>				
MCH Block Grant	93.994	SJBB 01120016	-	16,912
MCH Block Grant	93.994	SJBB 01120017	-	26,766
<u>MCH Nutrition (712)</u>				
MCH Block Grant	93.994	SJBB 01120017	-	2,068
<u>MCH Nutrition (766)</u>				
MCH Block Grant	93.994	SJBB 01120016	-	27,042
MCH Block Grant	93.994	SJBB 01120017	-	90,057
<u>MCH Nutrition (774)</u>				
MCH Block Grant	93.994	SJBB 01120016	-	206
MCH Block Grant	93.994	SJBB 01120017	-	3,000
Total MCH Nutrition			-	166,051
<u>Tuberculosis (806)</u>				
Respiratory Disease Grant	93.116	SDFD 010600OL18	-	21,601
Respiratory Disease Grant	93.116	SDFD 010600OL19	-	3,980
Total Tuberculosis			-	25,581
<i>Page Total</i>			-	608,636

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018
(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>			\$ -	\$ 608,636
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 02140017	-	73,718
	93.074	SPP1 02140017	-	90,187
<u>Counter-Bioterrorism Epidemiology & Surveillance (822)</u>				
HHP and PHEP Aligned Cooperative Agreements				
	93.074	SDP2 02140017	-	55,261
HHP and PHEP Aligned Cooperative Agreements				
	93.074	SPP2 02140017	-	10,667
<u>Counter-Bioterrorism Medical Reserve Corp (823)</u>				
HHP and PHEP Aligned Cooperative Agreements				
	93.074	SDP1 02140016	-	4,178
HHP and PHEP Aligned Cooperative Agreements				
	93.074	SDP9 02150016	-	1,996
HHP and PHEP Aligned Cooperative Agreements				
	93.074	SPP1 02140016	-	644
HHP and PHEP Aligned Cooperative Agreements				
	93.074	SPP9 02150016	-	226
<u>HRSA Regional Coordination (875)</u>				
HHP and PHEP Aligned Cooperative Agreements				
	93.074	SDP9 02150017	-	44,298
HHP and PHEP Aligned Cooperative Agreements				
	93.074	SPP9 02150017	-	18,602
<u>Cities Readiness Initiative (876)</u>				
HHP and PHEP Aligned Cooperative Agreements				
	93.074	SDP8 0214CRI17	-	11,752
HHP and PHEP Aligned Cooperative Agreements				
	93.074	SPP8 0214CRI17	-	43,160
Total Counter-Bioterrorism and Cities Readiness Initiative			-	354,689
<u>Regional Epidemiologist HAI Activities (749)</u>				
Building Strength and Maintenance - Ebola				
	93.815	SDFF 01410015	-	715
<u>HIV Prevention and Education (843)</u>				
HIV Prevention Activities Health Department Based				
	93.940	SDGH 014000OL16	-	27,287
HIV Prevention Activities Health Department Based				
	93.940	SDGH 014000OL18	-	27,287
<u>Syringe Access Exchange /Heroin & Opioid Response (727)</u>				
HIV Prevention Activities Health Department Based				
	93.940	SDGH 014000OL16	-	2,784
Total HIV Prevention and Education			-	57,358
<i>Page Total</i>			-	1,021,398

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018
(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>			\$ -	\$ 1,021,398
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 01690017	-	325,000
HIV Care Formula Grant	93.917	SDGL 01690018	-	42,181
Total AIDS Ryan White			-	367,181
<u>Healthy Communities (736)</u>				
Preventive Health and Health Services Block Grant	93.758	SCBB 01040016	-	3,000
Preventive Health and Health Services Block Grant	93.758	SCBB 01040017	-	25,000
Total Healthy Communities			-	28,000
<u>Lead (811)</u>				
Child Lead Poisoning Prevention Surveillance	93.753	SJBW 017000OL17	-	26,437
Child Lead Poisoning Prevention Surveillance	93.753	SJBW 017000OL18	-	64,755
Total Lead			-	91,192
<u>Regional Epidemiology - PPHF ELC & Lab (729)</u>				
Regional Epidemiology - PPHF ELC & Lab	93.521	SDFY 01380018	-	3,500
<u>Assistance Programs for Chronic Disease Prevention and Control (725)</u>				
Coordinated School Health	93.945	SJBH 024205OL18	-	904
Health Communities - Obesity - Enhanced	93.945	SJCN 024204OL18	-	3,000
Arthritis	93.945	SCB4 017600OL18	-	7,000
Total Assistance Programs for Chronic Disease Prevention and Control			-	10,904
<u>Diabetes Coalition - Consumer Participation (841)</u>				
State and Local Public Health Action to Prevent Obesity, Diabetes and Stroke	93.757	SCC3 02430418	-	560
<i>Page Total</i>			-	1,522,735

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018
(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>			\$ -	\$ 1,522,735
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>				
Building Strengthening and Maintenance - Ebola	93.815	SDFP 01410015	-	54
MCH Block Grant	93.994	SJBB 01120016	-	65,395
HHP and PHEP Aligned Cooperative Agreements	93.074	SDP1 02140016	-	820
HHP and PHEP Aligned Cooperative Agreements	93.074	SDP2 02140016	-	80,615
HHP and PHEP Aligned Cooperative Agreements	93.074	SDP8 0214CR116	-	5,726
HHP and PHEP Aligned Cooperative Agreements	93.074	SDP9 02140016	-	4,826
HHP and PHEP Aligned Cooperative Agreements	93.074	SDPP 02220014	-	20,463
HHP and PHEP Aligned Cooperative Agreements	93.074	SDPX 0214CO15	-	8,502
HHP and PHEP Aligned Cooperative Agreements	93.074	SDRB 02240016	-	25,757
Family Planning Services	93.217	SBBH 011500OL17	-	263,025
Immunization Cooperative Agreements	93.268	SDF1 010500OL16	-	18,349
Center for Disease Control Prevention Investigations and Technical Assistance	93.283	SBBZ 011100OL16	-	8,475
National State Based Tobacco Control Programs	93.305	SJCB 0240OL17	-	3,331
Child Lead Poisoning Prevention Surveillance	93.753	SJBW 017000OL16	-	8,850
Child Lead Poisoning Prevention Surveillance	93.753	SJBW 017000OL17	-	20,734
Preventive Block Grant	93.991	SCBB 01040016	-	6,000
State and Local Public Health Action to Prevent Obesity, Diabetes and Stroke	93.757	SCC3 02430417	-	1,476
Total Allocable Direct			-	542,398
Total U.S. Department for Health and Human Services Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health				2,065,133
U.S. Department for Health and Human Services Federal Grant Direct (439)				
<u>Hurricane Irma Response (828)</u>				
Disaster Assistance Projects	97.088	N/A	-	17,407
<u>Boone County Drug Free Communities Grant (830)</u>				
Drug-Free Communities Support Program Grants	93.276	N/A	-	125,320
Total U.S. Department for Health and Human Services - Federal Grant Direct				142,727
Total U.S. Department for Health and Human Services				2,207,860

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018
(CONTINUED)**

<u>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
<i>Balance from Previous Page</i>			\$ -	\$ 2,207,860
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	-	31,110
Housing Opportunities for Persons with AIDS (851)	14.241	N/A	-	6,225
Housing Opportunities for Persons with AIDS (850)	14.241	N/A	-	135,909
Total AIDS Cincinnati Health Network Grant			-	173,244
Total U.S. Department of Housing and Urban Development			-	173,244
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 01160017	-	432,665
Special Supplemental Nutrition Program for WIC	10.557	SJRC 01160018	-	859,277
Infrastructure	10.578	SJR0 02490017	-	12,720
<u>WIC Breastfeeding Promotion (833)</u>				
Special Supplemental Nutrition Program for WIC	10.557	SJRE 01160017	-	30,013
Special Supplemental Nutrition Program for WIC	10.557	SJRE 01160018	-	50,250
<u>WIC Breastfeeding Peer Counseling (840)</u>				
Special Supplemental Nutrition Program for WIC	10.557	SJR0 02540016	-	9,343
Special Supplemental Nutrition Program for WIC	10.557	SJR0 02540017	-	28,475
<u>Allocable Direct (895)</u>				
Breastfeeding Peer Counseling	10.557	SJR0 02540016	-	4,067
WIC Administration	10.557	SJRC 01160017	-	239,991
Breastfeeding Promotion	10.557	SJRE 01160017	-	6,701
Total U.S. Department of Agriculture Passed- Through Kentucky Cabinet for Health and Family Services - Department for Public Health			-	1,673,502
Total U.S. Department of Agriculture			-	1,673,502
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 02610018	-	8,383
Total Schedule of Expenditures of Federal Awards			\$ -	\$ 4,062,989

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

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, 2018. 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, 2018, the Northern Kentucky Independent District Health Department received and disbursed vaccines through the Immunization Grant totaling \$242,779. 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, 2018, 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 October 31, 2018.

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
October 31, 2018

**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, 2018. 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, 2018.

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 a 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
October 31, 2018

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2018**

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:	
<ul style="list-style-type: none"> • Material weakness(es) identified? 	No
<ul style="list-style-type: none"> • Significant deficiency(ies) identified? 	None Reported
Noncompliance material to financial statements noted?	No
FEDERAL AWARDS	
Internal control over major federal programs:	
<ul style="list-style-type: none"> • Material weakness(es) identified? 	No
<ul style="list-style-type: none"> • 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"> • HIV Care Formula Grant (Ryan White) [CFDA 93.917] • Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreement [CFDA 93.074]
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, 2017**

PRIOR YEAR - FINANCIAL STATEMENT FINDINGS

No matters were reported.

PRIOR YEAR - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.