

**NORTHERN KENTUCKY INDEPENDENT
DISTRICT HEALTH DEPARTMENT**

June 30, 2019

*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
Florence, 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, 2019, 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 as described in the notes to the financial statements. 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 opinion.

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

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, 2019, 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, 2019 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 25, 2019, 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 the effectiveness of the District's internal control over financial reporting and compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

VonLehman & Company Inc.

Fort Wright, Kentucky
October 25, 2019

**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, 2019 and 2018. This information is presented in conjunction with the audited financial statements that follow this section.

Financial Highlights

- The total reserves of the District, including all designations and restrictions, at the close of the most recent year is \$6,257,079 (fund balance).
- This was an increase of \$961,109 from the prior year, comprised of Unrestricted Reserve Transfer of (\$26,321), Unrestricted Excess of Revenues and Transfers over Expenditures of \$834,529, Prior Year Deferred Restricted Receipts Recognized in the Current Year of (\$101,720) and Current Year Excess of Restricted Revenues over Expenditures of \$254,621.
- At the end of the current fiscal year the unassigned fund balance was \$4,341,928.

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, 2019 compared to June 30, 2018.

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

	June 30,	
	2019	2018
Total Assets	\$ 6,315,738	\$ 5,394,584
Total Liabilities	58,659	98,614
Fund Balances		
Nonspendable	906	1,731
Restricted	562,662	409,761
Assigned	447,001	420,516
Committed	904,582	930,902
Unassigned	4,341,928	3,533,060
Total Fund Balances	\$ 6,257,079	\$ 5,295,970

The following points explain the major changes impacting unassigned fund balance as shown above:

1. Cash and cash equivalents increased \$921,979 from the previous year primarily due to revenues that exceeded disbursements.
2. Liabilities decreased \$39,955 in the current year as a result of paying the KERS contribution to the State of Kentucky before year end in 2019.
3. Restricted fund balance increased \$152,900 from the prior year due to restricted revenue from the State of Kentucky exceeding expenditures of their designated purpose.
4. Assigned fund balance increased \$26,485 due to increases in unused vacation pay.
5. Committed fund balance decreased \$26,320 due to the expenditures exceeding revenues in programs committed by the Board.

Fund balances of the District increased 18% to \$6,257,079 in FY 2019 compared to FY 2018. The increase was mainly attributable to operations. The primary asset of the District is cash held at financial institution(s). The largest portion of the District's Fund Balances is unrestricted. However, portions of the unrestricted fund balance have been designated for unused vacation pay, capital improvements and certain projects. As of June 30, 2019, the District has an unassigned fund balance of \$4,341,928 that has not been designated for any purpose.

An additional 9% 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.

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

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

Table 2 shows the changes in fund balance for 2019, as well as revenue and expense comparisons to 2018.

**Table 2
Changes in Fund Balance**

	June 30,	
	2019	2018
Revenues		
Local	\$ 7,835,732	\$ 7,304,983
Federal	4,253,347	4,070,390
State	4,138,834	3,970,995
Medicaid	1,317,273	1,457,960
Other Fees/Interest	493,420	496,739
Grants	976,715	2,793,070
Close Out Restricted Revenues	26,321	3,318,954
	<u>19,041,642</u>	<u>23,413,091</u>
Total Revenues		
Expenditures		
Salaries and Fringes	11,911,057	11,978,280
Independent Contractors*	2,247,389	2,016,484
Travel	142,538	142,052
Space (Occupancy)	463,174	386,672
Office Administration	408,416	452,080
Medical Supplies	501,874	287,151
Automotive	8,044	5,461
Other Direct Expenditures	1,493,273	1,527,196
Capital Equipment Purchased	776,727	5,512,422
	<u>17,952,492</u>	<u>22,307,798</u>
Total Expenditures		
Excess of Revenues Over Expenditures	1,089,150	1,105,293
Transfers from Beginning of Year Unrestricted Fund Balance	<u>-</u>	<u>-</u>
Excess of Revenues and Transfers Over Expenditures	<u>\$ 1,089,150</u>	<u>\$ 1,105,293</u>

*Includes \$1.3M plus pass-through contact with ECS for HANDS services (almost \$900K earned in Medicaid).

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

Excess of Revenues and Transfers over Expenditures increased the District's overall fund balance by \$1,062,829 before transfers. Key elements of this decrease are as follows:

- Overall revenues decreased by \$1,078,816, or 5%, compared to 2018. This is primarily due to a decrease in grant funding and the sale of property in the previous fiscal year, compared to FY 2018.
- Salaries decreased by \$67,223 due to a reduction overall workforce during 2019.
- Contracts and Medical expense increased by combined total \$445,628 due to a new dental program that started during 2019, as well as a continued increase in expenditures related to programs combatting the opioid crisis.
- Capital Expenditures decreased by \$4,735,695 due to completion of a new administration building during 2018.

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

Debt and Capital Asset Administration

Because the District is required to prepare its financial statements on the regulatory 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, 2019.

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, 2019**

ASSETS

Cash and Cash Equivalents	\$	4,314,832
Investments		2,000,000
Prepaid Payroll Withholdings		<u>906</u>
Total Assets	\$	<u><u>6,315,738</u></u>

LIABILITIES AND FUND BALANCES

Liabilities

Payroll Withholdings	\$	20,219
Admin Fees Payable		<u>38,440</u>
Total Liabilities		<u>58,659</u>

Fund Balances

Unassigned		4,341,928
Nonspendable - Prepaid Withholdings		906
Assigned for Unused Vacation Pay		447,001
Committed to Program Services		13,827
Committed to Capital Improvements		890,755
Restricted for Specific Public Health Programs		<u>562,662</u>
Total Fund Balances		<u>6,257,079</u>
Total Liabilities and Fund Balances	\$	<u><u>6,315,738</u></u>

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, 2019**

	Actual	Budget
Revenues		
State	\$ 4,138,834	\$ 4,226,130
Federal	4,253,347	4,208,357
Local / Donations	7,835,732	7,885,575
Service Fees and Other	2,787,408	4,265,972
Close Out Restricted Revenues	26,321	-
Total Revenues	19,041,642	20,586,034
Expenditures		
Salaries and Fringes	11,911,057	12,429,508
Independent Contractors	2,247,389	3,421,968
Travel	142,538	200,135
Space Occupancy	463,174	393,436
Office Administration	408,416	501,772
Medical Supplies	501,874	777,034
Automotive	8,044	10,000
Capital Equipment Purchased	776,727	1,085,174
Other Direct Expenditures	1,493,273	1,767,007
Total Expenditures	17,952,492	20,586,034
Excess of Revenues Over Expenditures	1,089,150	-
Transfers from Beginning of Year		
Unrestricted Fund Balance	-	-
Excess of Revenues Over Expenditures	\$ 1,089,150	\$ -

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019**

	<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	\$ 3,533,060	\$ 1,731	\$ 420,516	\$ 40,147	\$ 890,755	\$ 4,886,209
Unrestricted Reserve Transfer	(25,661)	(825)	26,485	(26,320)	-	(26,321)
Current Year Excess of Unrestricted Revenues Over Expenditures	<u>834,529</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>834,529</u>
Balance at June 30, 2019	<u>\$ 4,341,928</u>	<u>\$ 906</u>	<u>\$ 447,001</u>	<u>\$ 13,827</u>	<u>\$ 890,755</u>	<u>\$ 5,694,417</u>

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF CHANGES IN RESTRICTED FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019**

Balance at July 1, 2018	\$	409,761
Prior Year Deferred Restricted Receipts Recognized in the Current Year		(101,720)
Prior Year Deferred Restricted Receipts Refunded to State in the Current Year		-
		<hr/>
Restated Balance at July 1, 2018		308,041
Current Year Excess of Restricted Revenues Over Expenditures		254,621
		<hr/>
Balance at June 30, 2019	\$	<u><u>562,662</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.

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 Investments

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 25, 2019, which is the date the financial statements were available to be issued.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk - deposits – For deposits, this is the risk that in the event of a bank failure, the District’s deposits may not be returned. The District maintains deposits with financial institutions insured by the Federal Deposit Insurance Corporation (FDIC). As allowed by law, the depository bank should pledge securities along with FDIC insurance at least equal to the amount on deposit at all times. As of June 30, 2019, the District’s deposits are entirely insured and/or collateralized with securities held by the financial institutions on the District’s behalf and the FDIC insurance.

Investments

The District has investments in a certificate of deposit in accordance with state laws and regulations as outlined in Note 1. The District records this investment at cost.

Interest rate risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of a financial instrument. The District’s investment policy limits interest rate risk by investing in public funds with the highest rate of return with the maximum security of principal. Investments are undertaken in a manner that seeks to ensure preservation of the capital in its portfolio. The equity linked certificates of deposit are subject to market risks if redeemed prior to maturity. Interest rate returns are subject to change depending on the equity value of a certain pool of investments.

Credit risk – Credit risk is the risk of loss of principal stemming from a borrower’s failure to repay a loan or otherwise meet a contractual obligation. Kentucky Revised Statutes (KRS) 66.480 of Commonwealth of Kentucky law limits the investment of public funds to obligations of the United States Government, obligations backed by the full faith and credit of the United States Government, obligations of any corporation or agency of the United States Government, certificates of deposit, commercial paper, bond or securities issued by a state or local government, and shares of mutual funds. KRS 66.480 limit the District’s authorized investment instruments in these investments to one of the top three highest rated categories by a nationally rated agency.

Custodial credit risk – investments – For investments, this is the risk that in the event of failure of the counterparty or bank, the District will not be able to recover the value of its investments held in the possession of an outside party. Investments are held for the benefit of the District by a registered broker/dealer that is a member of the Financial Industry Regulatory Authority and the Securities Investors Protection Corporation.

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, 2019, 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 December, 2023 with some that operate on a month-to-month basis. Lease expense for the year ended June 30, 2019 was \$38,659.

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

Years Ending June 30,	
2020	\$ 17,473
2021	15,234
2022	11,601
2023	11,459
2024	<u>3,777</u>
	<u>\$ 59,544</u>

NOTE 6 - RETIREMENT

Kentucky Employees Retirement System

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

The District's required contributions for pension obligations to KERS for the fiscal years ended June 30, 2019, 2018 and 2017 was \$2,978,503, \$2,764,580, and \$2,628,009, respectively. One hundred percent has been contributed for fiscal years 2019, 2018, and 2017.

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.

NOTE 6 - RETIREMENT (Continued)

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, 2019 was \$59,629,156. 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 71.03% of the employee's compensation during the fiscal year ended June 30, 2019.

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.

NOTE 6 - RETIREMENT (Continued)

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, 2019 was \$10,383,337. 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, 2019, 2018 and 2017 was \$519,970, \$566,247, and \$545,325, respectively. One hundred percent has been contributed for fiscal years 2019, 2018, and 2017.

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, 2019. 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, 2019
PROGRAM #500 - FOOD SERVICE**

	Actual	Budget
Revenues		
State	\$ 495,463	\$ 495,464
Federal	-	6,000
Local / Donations	782,089	647,942
Service Fees and Other	126,171	120,250
Gross Revenues	1,403,723	1,269,656
Close-Out Restricted Revenues	-	-
Total Revenues	1,403,723	1,269,656
Expenditures		
Direct Expenditures		
Salaries and Fringes	997,092	895,427
Independent Contractors	-	-
Travel	30,032	32,700
Space Occupancy	-	-
Office Administration	98	1,200
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	12,861	17,750
Total Direct Expenditures	1,040,083	947,077
Allocated Expenditures		
Occupancy	73,883	63,379
Department Administration	252,445	220,634
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	38,566
Lab	-	-
Total Indirect Expenditures	326,328	322,579
Total Expenditures	1,366,411	1,269,656
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ 37,312	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2019
PROGRAM #520 - PUBLIC FACILITIES**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	385,115	357,575
Service Fees and Other	4,533	4,815
Gross Revenues	389,648	362,390
Close-Out Restricted Revenues	-	-
Total Revenues	389,648	362,390
Expenditures		
Direct Expenditures		
Salaries and Fringes	275,959	257,767
Independent Contractors	-	-
Travel	11,308	9,900
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	1,629	2,000
Total Direct Expenditures	288,896	269,667
Allocated Expenditures		
Occupancy	20,564	17,644
Department Administration	69,862	63,909
Clinical	-	-
Medical Administration	-	-
Environmental Administration	10,326	11,170
Lab	-	-
Total Indirect Expenditures	100,752	92,723
Total Expenditures	389,648	362,390
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, 2019
PROGRAM #540 - GENERAL SANITATION**

	Actual	Budget
Revenues		
State	\$ 55,047	\$ 57,560
Federal	-	-
Local / Donations	194,369	224,219
Service Fees and Other	3,899	3,884
Gross Revenues	253,315	285,663
Close-Out Restricted Revenues	-	-
Total Revenues	253,315	285,663
Expenditures		
Direct Expenditures		
Salaries and Fringes	176,179	197,010
Independent Contractors	-	-
Travel	9,821	9,500
Space Occupancy	-	-
Office Administration	447	800
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	777	2,000
Total Direct Expenditures	187,224	209,310
Allocated Expenditures		
Occupancy	14,893	12,806
Department Administration	44,605	55,713
Clinical	-	-
Medical Administration	-	-
Environmental Administration	6,592	7,834
Lab	-	-
Total Indirect Expenditures	66,091	76,353
Total Expenditures	253,315	285,663
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, 2019
PROGRAM #560 - ON-SITE SEWAGE**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	144,091	138,230
Service Fees and Other	146,800	150,950
 Gross Revenues	 290,891	 289,180
 Close-Out Restricted Revenues	 -	 -
 Total Revenues	 290,891	 289,180
 Expenditures		
Direct Expenditures		
Salaries and Fringes	206,272	204,755
Independent Contractors	-	-
Travel	2,032	1,200
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	6,368	9,000
Equipment Purchased	-	-
Other Direct	864	1,350
 Total Direct Expenditures	 215,536	 216,305
 Allocated Expenditures		
Occupancy	15,423	13,236
Department Administration	52,214	50,765
Clinical	-	-
Medical Administration	-	-
Environmental Administration	7,718	8,874
Lab	-	-
 Total Indirect Expenditures	 75,355	 72,875
 Total Expenditures	 290,891	 289,180
 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, 2019
PROGRAM #590 - SMOKING ENFORCEMENT (KENTON COUNTY)**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	366	1,637
Service Fees and Other	-	-
	366	1,637
Gross Revenues	366	1,637
Close-Out Restricted Revenues	-	-
	366	1,637
Expenditures		
Direct Expenditures		
Salaries and Fringes	91	1,028
Independent Contractors	-	-
Travel	-	25
Space Occupancy	-	-
Office Administration	204	204
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	295	1,257
Total Direct Expenditures	295	1,257
Allocated Expenditures		
Occupancy	53	65
Department Administration	15	268
Clinical	-	-
Medical Administration	-	-
Environmental Administration	3	47
Lab	-	-
	71	380
Total Indirect Expenditures	71	380
Total Expenditures	366	1,637
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, 2019
PROGRAM #591 - RADON**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	17,830	18,000
Local / Donations	19,901	17,386
Service Fees and Other	-	-
	-	-
Gross Revenues	37,731	35,386
Close-Out Restricted Revenues	-	-
	-	-
Total Revenues	37,731	35,386
Expenditures		
Direct Expenditures		
Salaries and Fringes	20,170	17,535
Independent Contractors	-	-
Travel	133	233
Space Occupancy	-	-
Office Administration	3,550	3,550
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	6,960	8,090
	6,960	8,090
Total Direct Expenditures	30,813	29,408
Allocated Expenditures		
Occupancy	1,060	904
Department Administration	5,103	4,319
Clinical	-	-
Medical Administration	-	-
Environmental Administration	755	755
Lab	-	-
	-	-
Total Indirect Expenditures	6,918	5,978
Total Expenditures	37,731	35,386
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, 2019
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	1,400,245	1,455,399
Independent Contractors	2,147	2,988
Travel	2,827	7,488
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	45,302	55,769
Automotive	-	-
Equipment Purchased	-	-
Other Direct	1,775	14,058
	1,775	14,058
Total Direct Expenditures	1,452,296	1,535,702
Allocated Expenditures		
Occupancy	119,146	106,745
Department Administration	358,529	362,548
Clinical	2,341,230	2,409,530
Medical Administration	330,403	318,260
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	3,149,308	3,197,083
Total Expenditures	4,601,604	4,732,785
RSC Allocation	(4,601,604)	(4,732,785)
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, 2019
PROGRAM #712 - DENTAL HEALTH**

	Actual	Budget
Revenues		
State	\$ 7,748	\$ 7,748
Federal	10,069	10,758
Local / Donations	28,376	56,917
Service Fees and Other	155,373	167,247
Gross Revenues	201,566	242,670
Close-Out Restricted Revenues	-	-
Total Revenues	201,566	242,670
Expenditures		
Direct Expenditures		
Salaries and Fringes	28,096	25,129
Independent Contractors	72,097	70,428
Travel	529	783
Space Occupancy	-	-
Office Administration	1,015	1,000
Medical Supplies	9,053	9,000
Automotive	-	-
Equipment Purchased	-	-
Other Direct	38,946	38,968
Total Direct Expenditures	149,736	145,308
Allocated Expenditures		
Occupancy	3,604	3,093
Department Administration	7,108	7,650
Clinical	-	-
Medical Administration	6,557	6,357
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	17,269	17,100
Total Expenditures	167,005	162,408
RSC Allocation	34,561	80,262
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, 2019
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	12,843	17,574
Independent Contractors	163	802
Travel	-	200
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	18,221	25,000
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	-	-
Total Direct Expenditures	31,227	43,576
Allocated Expenditures		
Occupancy	1,431	1,236
Department Administration	3,326	4,463
Clinical	22,022	29,828
Medical Administration	3,060	4,244
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	29,838	39,771
Total Expenditures	61,065	83,347
RSC Allocation	(61,065)	(83,347)
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, 2019
PROGRAM #727 - SYRINGE ACCESS EXCHANGE PROGRAM**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 43,500	\$ 43,500
Federal	23,639	23,639
Local / Donations	16,577	80,026
Service Fees and Other	<u>83,500</u>	<u>45,599</u>
 Gross Revenues	 167,216	 192,764
 Close-Out Restricted Revenues	 <u>-</u>	 <u>-</u>
 Total Revenues	 <u>167,216</u>	 <u>192,764</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	39,391	71,721
Independent Contractors	-	-
Travel	361	322
Space Occupancy	-	-
Office Administration	802	3,530
Medical Supplies	23,153	35,061
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>4,032</u>	<u>41,192</u>
 Total Direct Expenditures	 <u>67,739</u>	 <u>151,826</u>
Allocated Expenditures		
Occupancy	6,201	5,307
Department Administration	10,176	18,262
Clinical	-	-
Medical Administration	9,393	17,369
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
 Total Indirect Expenditures	 <u>25,770</u>	 <u>40,938</u>
 Total Expenditures	 93,509	 192,764
 RSC Allocation	 <u>-</u>	 <u>-</u>
 Excess (Deficit) of Restricted Revenues Over Expenditures	 <u>\$ 73,707</u>	 <u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2019
PROGRAM #729 - REGIONAL EPI/PPHP-ELC**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	16,511	16,511
Local / Donations	1,020	1,270
Service Fees and Other	-	-
	-	-
Gross Revenues	17,531	17,781
Close-Out Restricted Revenues	-	-
	-	-
Total Revenues	17,531	17,781
Expenditures		
Direct Expenditures		
Salaries and Fringes	10,212	10,535
Independent Contractors	-	-
Travel	771	750
Space Occupancy	-	-
Office Administration	100	100
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	906	1,100
	906	1,100
Total Direct Expenditures	11,989	12,485
Allocated Expenditures		
Occupancy	583	491
Department Administration	2,582	2,412
Clinical	-	-
Medical Administration	2,377	2,393
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	5,542	5,296
Total Expenditures	17,531	17,781
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, 2019
PROGRAM #731 - OPIOID CRISIS RESPONSE GRANT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	123,087	133,367
Local / Donations	20,305	19,354
Service Fees and Other	37,628	37,628
Gross Revenues	181,020	190,349
Close-Out Restricted Revenues	-	-
Total Revenues	181,020	190,349
Expenditures		
Direct Expenditures		
Salaries and Fringes	41,850	58,471
Independent Contractors	-	-
Travel	1,561	806
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	16,610	16,610
Automotive	-	-
Equipment Purchased	-	-
Other Direct	88,760	89,869
Total Direct Expenditures	148,781	165,756
Allocated Expenditures		
Occupancy	4,293	3,976
Department Administration	10,737	10,737
Clinical	-	-
Medical Administration	9,880	9,880
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	24,910	24,593
Total Expenditures	173,691	190,349
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ 7,329	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2019
PROGRAM #733 - PREVENTIVE DENTAL HYGIENE TEAM**

	Actual	Budget
Revenues		
State	\$ 37,431	\$ 37,431
Federal	-	-
Local / Donations	41,460	77,847
Service Fees and Other	152,620	152,650
 Gross Revenues	 231,511	 267,928
 Close-Out Restricted Revenues	 -	 -
 Total Revenues	 231,511	 267,928
Expenditures		
Direct Expenditures		
Salaries and Fringes	138,263	160,063
Independent Contractors	-	-
Travel	2,171	2,700
Space Occupancy	-	-
Office Administration	4,638	6,150
Medical Supplies	3,496	9,100
Automotive	-	-
Equipment Purchased	-	-
Other Direct	2,358	4,490
 Total Direct Expenditures	 150,926	 182,503
Allocated Expenditures		
Occupancy	12,561	10,797
Department Administration	35,402	40,196
Clinical	-	-
Medical Administration	32,622	34,432
Environmental Administration	-	-
Lab	-	-
 Total Indirect Expenditures	 80,585	 85,425
 Total Expenditures	 231,511	 267,928
 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, 2019
PROGRAM #736 - COMMUNITY HEALTH ACTION TEAM (CHAT)**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	44,500	44,500
Local / Donations	100,760	118,932
Service Fees and Other	34	-
Gross Revenues	145,294	163,432
Close-Out Restricted Revenues	-	-
Total Revenues	145,294	163,432
Expenditures		
Direct Expenditures		
Salaries and Fringes	82,269	89,457
Independent Contractors	-	-
Travel	2,364	3,500
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	11,980	13,400
Total Direct Expenditures	96,613	106,357
Allocated Expenditures		
Occupancy	8,638	7,400
Department Administration	20,838	25,458
Clinical	-	-
Medical Administration	19,205	24,217
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	48,681	57,075
Total Expenditures	145,294	163,432
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, 2019
PROGRAM #740 - COORDINATED SCHOOL HEALTH**

	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	-	-
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, 2019
PROGRAM #745 - HURRICANE IRMA RESPONSE EFFORTS**

	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	-	-
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, 2019
PROGRAM #746 - ENVIRONMENT STRIKE TEAM**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	978	1,100
Local / Donations	-	-
Service Fees and Other	-	-
	978	1,100
Gross Revenues	978	1,100
Close-Out Restricted Revenues	-	-
	978	1,100
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	978	1,100
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	978	1,100
Total Direct Expenditures	978	1,100
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
	978	1,100
Total Expenditures	978	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, 2019
PROGRAM #749 - REGIONAL EPIDEMIOLOGIST HAI ACTIVITIES**

	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	-	-
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, 2019
PROGRAM #750 - ACCREDITATION**

	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	-	-
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, 2019
PROGRAM #751 - HIV INVESTIGATION**

	Actual	Budget
Revenues		
State	\$ 40,000	\$ 40,000
Federal	-	-
Local / Donations	40,560	19,308
Service Fees and Other	800	800
Gross Revenues	81,360	60,108
Close-Out Restricted Revenues	-	-
Total Revenues	81,360	60,108
Expenditures		
Direct Expenditures		
Salaries and Fringes	51,554	36,043
Independent Contractors	-	-
Travel	578	1,000
Space Occupancy	-	-
Office Administration	-	5,250
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	1,585	5,264
Total Direct Expenditures	53,717	47,557
Allocated Expenditures		
Occupancy	1,749	1,505
Department Administration	13,471	5,661
Clinical	-	-
Medical Administration	12,423	5,385
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	27,643	12,551
Total Expenditures	81,360	60,108
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, 2019
PROGRAM #752 - HANDS GF SERVICES**

	Actual	Budget
Revenues		
State	\$ 287,960	\$ 299,490
Federal	-	-
Local / Donations	26,670	-
Service Fees and Other	-	-
	314,630	299,490
Gross Revenues	314,630	299,490
Close-Out Restricted Revenues	-	-
	314,630	299,490
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	314,630	299,490
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	314,630	299,490
Total Direct Expenditures	314,630	299,490
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
Total Expenditures	314,630	299,490
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, 2019
PROGRAM #758 - HUMANA GO365 PROGRAM**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	34,184
Service Fees and Other	62,865	133,363
 Gross Revenues	 62,865	 167,547
 Close-Out Restricted Revenues	 -	 -
 Total Revenues	 62,865	 167,547
 Expenditures		
Direct Expenditures		
Salaries and Fringes	17,963	86,033
Independent Contractors	-	-
Travel	449	1,500
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	15,686	41,000
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	700
 Total Direct Expenditures	 34,098	 129,233
 Allocated Expenditures		
Occupancy	5,035	4,319
Department Administration	5,103	23,303
Clinical	-	-
Medical Administration	4,697	10,692
Environmental Administration	-	-
Lab	-	-
 Total Indirect Expenditures	 14,835	 38,314
 Total Expenditures	 48,933	 167,547
 RSC Allocation	 13,932	 -
 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, 2019
PROGRAM #764 - HEPATITIS A PREVENTION**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 105,000	\$ 105,000
Federal	-	-
Local / Donations	98,564	122,134
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	203,564	227,134
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>203,564</u>	<u>227,134</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	64,459	80,967
Independent Contractors	-	-
Travel	118	200
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	100,954	106,000
Automotive	-	-
Equipment Purchased	-	-
Other Direct	1,945	4,550
	<hr/>	<hr/>
Total Direct Expenditures	<u>167,476</u>	<u>191,717</u>
Allocated Expenditures		
Occupancy	4,717	4,047
Department Administration	16,326	16,326
Clinical	-	-
Medical Administration	15,045	15,044
Environmental Administration	-	-
Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	<u>36,088</u>	<u>35,417</u>
Total Expenditures	<u>203,564</u>	<u>227,134</u>
RSC Allocation	-	-
	<hr/>	<hr/>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2019
PROGRAM #765 - TOBACCO PROGRAM-FEDERAL FUNDS LOCAL GRANT PROJECT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	23,882	29,412
Local / Donations	5,530	-
Service Fees and Other	-	-
	-	-
Gross Revenues	29,412	29,412
Close-Out Restricted Revenues	-	-
	-	-
Total Revenues	29,412	29,412
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	29,412	29,412
	29,412	29,412
Total Direct Expenditures	29,412	29,412
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
Total Expenditures	29,412	29,412
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, 2019
PROGRAM #766 - MCH COORDINATOR**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	149,577	149,577
Local / Donations	147,887	163,465
Service Fees and Other	-	-
	-	-
Gross Revenues	297,464	313,042
Close-Out Restricted Revenues	-	-
	-	-
Total Revenues	297,464	313,042
Expenditures		
Direct Expenditures		
Salaries and Fringes	171,308	176,659
Independent Contractors	-	-
Travel	2,679	2,462
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	20,677	22,230
	20,677	22,230
Total Direct Expenditures	194,664	201,351
Allocated Expenditures		
Occupancy	18,497	15,954
Department Administration	43,876	66,699
Clinical	-	-
Medical Administration	40,427	29,038
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	102,800	111,691
Total Expenditures	297,464	313,042
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, 2019
PROGRAM #774 - CHILD FATALITY REVIEW & INJURY PREVENTION**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	5,837	5,837
Local / Donations	4,250	4,346
Service Fees and Other	-	-
	10,087	10,183
Gross Revenues		
Close-Out Restricted Revenues	-	-
	10,087	10,183
Expenditures		
Direct Expenditures		
Salaries and Fringes	5,505	6,637
Independent Contractors	-	-
Travel	33	80
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	145	120
	5,683	6,837
Total Direct Expenditures		
Allocated Expenditures		
Occupancy	583	494
Department Administration	1,990	1,419
Clinical	-	-
Medical Administration	1,831	1,433
Environmental Administration	-	-
Lab	-	-
	4,404	3,346
Total Indirect Expenditures		
Total Expenditures	10,087	10,183
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, 2019
PROGRAM #775 - EARLY CHILDHOOD HEALTHY LIVING GRANT**

	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	-	-
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, 2019
PROGRAM #800 - PEDIATRIC/ADOLESCENT VISITS**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	5,000	5,000
Local / Donations	76,759	117,922
Service Fees and Other	172,592	171,885
 Gross Revenues	 254,351	 294,807
 Close-Out Restricted Revenues	 -	 -
 Total Revenues	 254,351	 294,807
 Expenditures		
Direct Expenditures		
Salaries and Fringes	570	2,469
Independent Contractors	-	-
Travel	3	200
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	100	5,750
 Total Direct Expenditures	 673	 8,419
 Allocated Expenditures		
Occupancy	212	161
Department Administration	152	608
Clinical	-	-
Medical Administration	146	579
Environmental Administration	-	-
Lab	-	-
 Total Indirect Expenditures	 510	 1,348
 Total Expenditures	 1,183	 9,767
 RSC Allocation	 253,168	 285,040
 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, 2019
PROGRAM #801- IMMUNIZATIONS**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	11,673	53,257
Service Fees and Other	-	-
	11,673	53,257
Gross Revenues	11,673	53,257
Close-Out Restricted Revenues	-	-
	11,673	53,257
Expenditures		
Direct Expenditures		
Salaries and Fringes	5,958	30,279
Independent Contractors	-	-
Travel	48	3,000
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	1,600
	6,006	34,879
Total Direct Expenditures	6,006	34,879
Allocated Expenditures		
Occupancy	2,756	2,356
Department Administration	1,519	8,211
Clinical	-	-
Medical Administration	1,392	7,811
Environmental Administration	-	-
Lab	-	-
	5,667	18,378
Total Indirect Expenditures	5,667	18,378
Total Expenditures	11,673	53,257
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, 2019
PROGRAM #802 - FAMILY PLANNING/STERILIZATION**

	Actual	Budget
Revenues		
State	\$ 1,845	\$ 5,618
Federal	335,526	335,526
Local / Donations	628,390	826,909
Service Fees and Other	135,204	135,817
Gross Revenues	1,100,965	1,303,870
Close-Out Restricted Revenues	-	-
Total Revenues	1,100,965	1,303,870
Expenditures		
Direct Expenditures		
Salaries and Fringes	5,508	20,235
Independent Contractors	-	3,961
Travel	10	500
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	129,721	179,147
Automotive	-	-
Equipment Purchased	-	-
Other Direct	5,379	6,205
Total Direct Expenditures	140,618	210,048
Allocated Expenditures		
Occupancy	1,431	1,214
Department Administration	1,397	5,045
Clinical	-	-
Medical Administration	1,296	4,799
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	4,124	11,058
Total Expenditures	144,742	221,106
RSC Allocation	956,223	1,082,764
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, 2019
PROGRAM #803 - MATERNITY VISITS**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	8,219	20,123
Service Fees and Other	2,504	3,248
 Gross Revenues	 10,723	 23,371
 Close-Out Restricted Revenues	 -	 -
 Total Revenues	 10,723	 23,371
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	139	4,569
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
 Total Direct Expenditures	 139	 4,569
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
 Total Indirect Expenditures	 -	 -
 Total Expenditures	 139	 4,569
 RSC Allocation	 10,584	 18,802
 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, 2019
PROGRAM #804 - WOMEN INFANT CHILDREN**

	Actual	Budget
Revenues		
State	\$ 17,182	\$ 17,183
Federal	1,451,381	1,502,980
Local / Donations	1,198,837	1,461,006
Service Fees and Other	-	-
Gross Revenues	2,667,400	2,981,169
Close-Out Restricted Revenues	-	-
Total Revenues	2,667,400	2,981,169
Expenditures		
Direct Expenditures		
Salaries and Fringes	49,160	67,375
Independent Contractors	-	-
Travel	709	2,000
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	9,480	17,750
Total Direct Expenditures	59,349	87,125
Allocated Expenditures		
Occupancy	5,671	4,860
Department Administration	12,529	16,716
Clinical	-	-
Medical Administration	11,546	15,901
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	29,746	37,477
Total Expenditures	89,095	124,602
RSC Allocation	2,578,305	2,856,567
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, 2019
PROGRAM #805 - NUTRITION EDUCATION**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	36,966	36,966
Local / Donations	109,725	153,710
Service Fees and Other	17,655	21,007
Gross Revenues	164,346	211,683
Close-Out Restricted Revenues	-	-
Total Revenues	164,346	211,683
Expenditures		
Direct Expenditures		
Salaries and Fringes	49,701	79,447
Independent Contractors	-	-
Travel	898	1,000
Space Occupancy	-	-
Office Administration	-	400
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	834	7,835
Total Direct Expenditures	51,433	88,682
Allocated Expenditures		
Occupancy	6,360	5,461
Department Administration	12,590	19,697
Clinical	-	-
Medical Administration	11,595	16,863
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	30,545	42,021
Total Expenditures	81,978	130,703
RSC Allocation	82,368	80,980
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, 2019
PROGRAM #806 - TUBERCULOSIS**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	18,511	18,511
Local / Donations	155,502	180,297
Service Fees and Other	3,761	8,837
Gross Revenues	177,774	207,645
Close-Out Restricted Revenues	-	-
Total Revenues	177,774	207,645
Expenditures		
Direct Expenditures		
Salaries and Fringes	62,669	50,374
Independent Contractors	992	962
Travel	763	4,000
Space Occupancy	-	-
Office Administration	-	300
Medical Supplies	970	11,600
Automotive	-	-
Equipment Purchased	-	-
Other Direct	941	4,000
Total Direct Expenditures	66,335	71,236
Allocated Expenditures		
Occupancy	4,664	3,992
Department Administration	15,871	14,603
Clinical	-	-
Medical Administration	14,626	14,625
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	35,161	33,220
Total Expenditures	101,496	104,456
RSC Allocation	76,278	103,189
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, 2019
PROGRAM #807 - SEXUALLY TRANSMITTED DISEASES**

	Actual	Budget
Revenues		
State	\$ 57,550	\$ 57,550
Federal	-	-
Local / Donations	27,592	76,369
Service Fees and Other	4,663	4,966
Gross Revenues	89,805	138,885
Close-Out Restricted Revenues	-	-
Total Revenues	89,805	138,885
Expenditures		
Direct Expenditures		
Salaries and Fringes	30,889	34,906
Independent Contractors	-	-
Travel	2,015	2,015
Space Occupancy	-	-
Office Administration	430	430
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	256	1,005
Total Direct Expenditures	33,590	38,356
Allocated Expenditures		
Occupancy	3,180	3,139
Department Administration	7,822	8,603
Clinical	-	-
Medical Administration	7,201	7,509
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	18,203	19,251
Total Expenditures	51,793	57,607
RSC Allocation	38,012	81,278
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, 2019
PROGRAM #809 - DIABETES**

	Actual	Budget
Revenues		
State	\$ 102,525	\$ 102,525
Federal	-	-
Local / Donations	89,000	39,230
Service Fees and Other	66	66
Gross Revenues	191,591	141,821
Close-Out Restricted Revenues	-	-
Total Revenues	191,591	141,821
Expenditures		
Direct Expenditures		
Salaries and Fringes	76,279	80,050
Independent Contractors	-	-
Travel	2,504	3,000
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	12,848	15,085
Total Direct Expenditures	91,631	98,135
Allocated Expenditures		
Occupancy	6,519	5,580
Department Administration	19,303	19,847
Clinical	-	-
Medical Administration	17,792	17,934
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	43,614	43,361
Total Expenditures	135,245	141,496
RSC Allocation	56,346	325
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, 2019
PROGRAM #811 - LEAD POISONING**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	134,072	134,072
Local / Donations	20,973	39,084
Service Fees and Other	1,323	716
Gross Revenues	156,368	173,872
Close-Out Restricted Revenues	-	-
Total Revenues	156,368	173,872
Expenditures		
Direct Expenditures		
Salaries and Fringes	92,351	109,819
Independent Contractors	-	-
Travel	936	1,750
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	2,516	3,321
Total Direct Expenditures	95,803	114,890
Allocated Expenditures		
Occupancy	8,745	7,482
Department Administration	23,373	25,084
Clinical	-	-
Medical Administration	21,544	21,848
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	53,662	54,414
Total Expenditures	149,465	169,304
RSC Allocation	6,903	4,568
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, 2019
PROGRAM #810 - ADULT VISITS AND FOLLOW-UP CARE**

	Actual	Budget
Revenues		
State	\$ 75	\$ 75
Federal	-	-
Local / Donations	606,972	303,572
Service Fees and Other	37,659	34,211
Gross Revenues	644,706	337,858
Close-Out Restricted Revenues	-	-
Total Revenues	644,706	337,858
Expenditures		
Direct Expenditures		
Salaries and Fringes	8,895	14,184
Independent Contractors	103,650	164,650
Travel	464	500
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	1,122	1,125
Automotive	-	-
Equipment Purchased	-	-
Other Direct	70	320
Total Direct Expenditures	114,201	180,779
Allocated Expenditures		
Occupancy	1,166	993
Department Administration	2,278	3,607
Clinical	-	-
Medical Administration	2,105	3,432
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	5,549	8,032
Total Expenditures	119,750	188,811
RSC Allocation	524,956	149,047
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, 2019
PROGRAM #812 - CAMPBELL COUNTY MEDICAL INDIGENT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	476,601	498,574
Service Fees and Other	-	-
	476,601	498,574
Gross Revenues	476,601	498,574
Close-Out Restricted Revenues	-	-
	476,601	498,574
Expenditures		
Direct Expenditures		
Salaries and Fringes	56,678	66,059
Independent Contractors	376,790	381,228
Travel	124	1,525
Space Occupancy	-	-
Office Administration	2,596	2,530
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	1,418	3,570
	437,606	454,912
Total Direct Expenditures	437,606	454,912
Allocated Expenditures		
Occupancy	6,307	5,431
Department Administration	17,010	19,593
Clinical	-	-
Medical Administration	15,678	18,638
Environmental Administration	-	-
Lab	-	-
	38,995	43,662
Total Indirect Expenditures	38,995	43,662
Total Expenditures	476,601	498,574
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, 2019
PROGRAM #813 - BREAST AND CERVICAL CANCER**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	51,486	53,000
Local / Donations	38,447	75,976
Service Fees and Other	3,529	3,773
Gross Revenues	93,462	132,749
Close-Out Restricted Revenues	-	-
Total Revenues	93,462	132,749
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	2,585
Independent Contractors	48,284	55,410
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
Total Direct Expenditures	48,284	57,995
Allocated Expenditures		
Occupancy	212	184
Department Administration	-	646
Clinical	-	-
Medical Administration	-	614
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	212	1,444
Total Expenditures	48,496	59,439
RSC Allocation	44,966	73,310
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, 2019
PROGRAM #817 - COMMUNITY ENGAGEMENT GRANT**

	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	-	-
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, 2019
PROGRAM #818 - COMMUNITY BASED**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	2,070	10,000
Service Fees and Other	-	-
	2,070	10,000
Gross Revenues	2,070	10,000
Close-Out Restricted Revenues	-	-
	2,070	10,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	1,500
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	2,070	8,500
	2,070	8,500
Total Direct Expenditures	2,070	10,000
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
	2,070	10,000
Total Expenditures	2,070	10,000
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, 2019
PROGRAM #821 - B/T PREPAREDNESS COORDINATION**

	Actual	Budget
Revenues		
State	\$ -	-
Federal	135,893	172,261
Local / Donations	32,758	-
Service Fees and Other	-	-
Gross Revenues	168,651	172,261
Close-Out Restricted Revenues	-	-
Total Revenues	168,651	172,261
Expenditures		
Direct Expenditures		
Salaries and Fringes	92,935	100,225
Independent Contractors	-	-
Travel	379	1,300
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	21,679	14,704
Total Direct Expenditures	114,993	116,229
Allocated Expenditures		
Occupancy	8,427	7,240
Department Administration	23,541	25,006
Clinical	-	-
Medical Administration	21,690	23,786
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	53,658	56,032
Total Expenditures	168,651	172,261
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, 2019
PROGRAM #822 - B/T SURVEILLANCE AND EPIDEMIOLOGY CAPACITY**

	Actual	Budget
Revenues		
State	\$ 52,453	\$ 52,453
Federal	46,906	46,906
Local / Donations	158,897	119,794
Service Fees and Other	-	-
	258,256	219,153
Gross Revenues		
Close-Out Restricted Revenues	-	-
	258,256	219,153
Expenditures		
Direct Expenditures		
Salaries and Fringes	162,516	142,288
Independent Contractors	-	-
Travel	1,734	1,500
Space Occupancy	-	-
Office Administration	484	1,900
Medical Supplies	88	500
Automotive	-	-
Equipment Purchased	-	-
Other Direct	745	1,750
	165,567	147,938
Total Direct Expenditures		
Allocated Expenditures		
Occupancy	12,561	11,407
Department Administration	41,711	30,687
Clinical	-	-
Medical Administration	38,417	29,121
Environmental Administration	-	-
Lab	-	-
	92,689	71,215
Total Indirect Expenditures		
Total Expenditures	258,256	219,153
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, 2019
PROGRAM #823 - B/T MEDICAL RESERVE CORP**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	8,357	8,357
Local / Donations	27	-
Service Fees and Other	-	-
	8,384	8,357
Gross Revenues	8,384	8,357
Close-Out Restricted Revenues	-	-
	8,384	8,357
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	8,384	8,357
	8,384	8,357
Total Direct Expenditures	8,384	8,357
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
	8,384	8,357
Total Expenditures	8,384	8,357
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, 2019
PROGRAM #826 - AVNK/BUTLER FOUNDATION FUNDING**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	4,500	4,500
 Gross Revenues	 4,500	 4,500
 Close-Out Restricted Revenues	 -	 -
 Total Revenues	 4,500	 4,500
 Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	3,671	4,500
 Total Direct Expenditures	 3,671	 4,500
 Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
 Total Indirect Expenditures	 -	 -
 Total Expenditures	 3,671	 4,500
 RSC Allocation	 -	 -
 Excess (Deficit) of Restricted Revenues Over Expenditures	 \$ 829	 \$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2019
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, 2019
PROGRAM #828 INTERACT FOR HEALTH SMOKE-FREE GRANT - CITY OF FLORENCE**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	6,332	9,831
Service Fees and Other	60,628	66,364
 Gross Revenues	 66,960	 76,195
 Close-Out Restricted Revenues	 -	 -
 Total Revenues	 66,960	 76,195
 Expenditures		
Direct Expenditures		
Salaries and Fringes	8,960	17,280
Independent Contractors	-	-
Travel	802	6,925
Space Occupancy	-	-
Office Administration	117	5,150
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	21,060	37,009
 Total Direct Expenditures	 30,939	 66,364
 Allocated Expenditures		
Occupancy	1,802	1,506
Department Administration	2,278	4,292
Clinical	-	-
Medical Administration	2,095	4,033
Environmental Administration	-	-
Lab	-	-
 Total Indirect Expenditures	 6,175	 9,831
 Total Expenditures	 37,114	 76,195
 RSC Allocation	 -	 -
 Excess (Deficit) of Restricted Revenues Over Expenditures	 \$ 29,846	 \$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2019
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, 2019
PROGRAM #830 -BOONE COUNTY DRUG FREE COMMUNITIES GRANT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	124,565	154,657
Local / Donations	35,440	51,551
Service Fees and Other	125	125
Gross Revenues	160,130	206,333
Close-Out Restricted Revenues	-	-
Total Revenues	160,130	206,333
Expenditures		
Direct Expenditures		
Salaries and Fringes	60,462	89,477
Independent Contractors	-	-
Travel	5,064	10,216
Space Occupancy	-	-
Office Administration	-	50
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	57,978	65,878
Total Direct Expenditures	123,504	165,621
Allocated Expenditures		
Occupancy	7,208	6,163
Department Administration	15,309	18,613
Clinical	-	-
Medical Administration	14,109	15,936
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	36,626	40,712
Total Expenditures	160,130	206,333
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, 2019
PROGRAM #831 - INVESTING IN KENTUCKY'S FUTURE**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	29,946
	-	29,946
Gross Revenues	-	29,946
Close-Out Restricted Revenues	14,973	-
	14,973	29,946
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	14,973	29,946
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	14,973	29,946
Total Direct Expenditures	14,973	29,946
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
Total Expenditures	14,973	29,946
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, 2019
PROGRAM #833 - WIC BREASTFEEDING PROMOTION**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	77,803	86,558
Local / Donations	4,767	-
Service Fees and Other	8,578	8,058
 Gross Revenues	 91,148	 94,616
 Close-Out Restricted Revenues	 -	 -
 Total Revenues	 91,148	 94,616
 Expenditures		
Direct Expenditures		
Salaries and Fringes	48,099	46,349
Independent Contractors	-	-
Travel	1,553	800
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	14,752	22,330
 Total Direct Expenditures	 64,404	 69,479
 Allocated Expenditures		
Occupancy	3,339	2,861
Department Administration	12,180	11,416
Clinical	-	-
Medical Administration	11,225	10,860
Environmental Administration	-	-
Lab	-	-
 Total Indirect Expenditures	 26,744	 25,137
 Total Expenditures	 91,148	 94,616
 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, 2019
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, 2019
PROGRAM #835 - MRC CAPACITY BUILDING GRANT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	1,751	1,797
Service Fees and Other	4,315	6,449
Gross Revenues	6,066	8,246
Close-Out Restricted Revenues	1,750	-
Total Revenues	7,816	8,246
Expenditures		
Direct Expenditures		
Salaries and Fringes	3,028	3,247
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	3,037	3,200
Total Direct Expenditures	6,065	6,447
Allocated Expenditures		
Occupancy	265	238
Department Administration	775	800
Clinical	-	-
Medical Administration	711	761
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	1,751	1,799
Total Expenditures	7,816	8,246
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, 2019
PROGRAM #836 - TOBACCO PREVENTION**

	Actual	Budget
Revenues		
State	\$ 122,296	\$ 122,296
Federal	-	-
Local / Donations	33,889	43,381
Service Fees and Other	-	-
	156,185	165,677
Gross Revenues	156,185	165,677
Close-Out Restricted Revenues	-	-
	156,185	165,677
Expenditures		
Direct Expenditures		
Salaries and Fringes	87,153	90,823
Independent Contractors	-	-
Travel	1,711	2,000
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	15,696	21,000
	104,560	113,823
Total Direct Expenditures	104,560	113,823
Allocated Expenditures		
Occupancy	9,222	7,937
Department Administration	22,067	22,482
Clinical	-	-
Medical Administration	20,336	21,435
Environmental Administration	-	-
Lab	-	-
	51,625	51,854
Total Indirect Expenditures	51,625	51,854
Total Expenditures	156,185	165,677
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, 2019
PROGRAM #838 - SMOKE-FREE GRANT-CITY OF WILLIAMSTOWN**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	6,227	4,512
Service Fees and Other	60,469	70,129
 Gross Revenues	 66,696	 74,641
 Close-Out Restricted Revenues	 -	 -
 Total Revenues	 66,696	 74,641
 Expenditures		
Direct Expenditures		
Salaries and Fringes	10,345	11,510
Independent Contractors	-	-
Travel	2,589	4,026
Space Occupancy	-	-
Office Administration	117	5,200
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	22,690	49,393
 Total Direct Expenditures	 35,741	 70,129
 Allocated Expenditures		
Occupancy	901	752
Department Administration	2,627	2,280
Clinical	-	-
Medical Administration	2,417	1,480
Environmental Administration	-	-
Lab	-	-
 Total Indirect Expenditures	 5,945	 4,512
 Total Expenditures	 41,686	 74,641
 RSC Allocation	 -	 -
 Excess (Deficit) of Restricted Revenues Over Expenditures	 \$ 25,010	 \$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2019
PROGRAM #839 - IMMUNIZATION FIELD REP**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	137,753	170,000
Local / Donations	18,335	-
Service Fees and Other	-	-
Gross Revenues	156,088	170,000
Close-Out Restricted Revenues	-	-
Total Revenues	156,088	170,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	94,539	104,749
Independent Contractors	-	-
Travel	1,976	3,500
Space Occupancy	-	-
Office Administration	436	500
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	6,834	5,511
Total Direct Expenditures	103,785	114,260
Allocated Expenditures		
Occupancy	6,307	5,396
Department Administration	23,936	25,801
Clinical	-	-
Medical Administration	22,060	24,543
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	52,303	55,740
Total Expenditures	156,088	170,000
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, 2019
PROGRAM #840 - PEER COUNSELING**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	44,375	49,746
Local / Donations	6,636	1,579
Service Fees and Other	-	-
	-	-
Gross Revenues	51,011	51,325
Close-Out Restricted Revenues	-	-
	-	-
Total Revenues	51,011	51,325
Expenditures		
Direct Expenditures		
Salaries and Fringes	26,140	26,651
Independent Contractors	-	-
Travel	953	710
Space Occupancy	-	-
Office Administration	1,845	2,066
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	390	300
	390	300
Total Direct Expenditures	29,328	29,727
Allocated Expenditures		
Occupancy	6,148	5,283
Department Administration	8,080	8,361
Clinical	-	-
Medical Administration	7,455	7,954
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	21,683	21,598
Total Expenditures	51,011	51,325
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, 2019
PROGRAM #841 - DIABETES**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	2,010	2,691
Local / Donations	681	-
Service Fees and Other	-	-
	-	-
Gross Revenues	2,691	2,691
Close-Out Restricted Revenues	-	-
	-	-
Total Revenues	2,691	2,691
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	2,691	2,691
	2,691	2,691
Total Direct Expenditures	2,691	2,691
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
Total Expenditures	2,691	2,691
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, 2019
PROGRAM #842 - HIV COUNSELING & TESTING**

	Actual	Budget
Revenues		
State	\$ 1,238	\$ 1,238
Federal	11,381	14,233
Local / Donations	1,293	498
Service Fees and Other	-	-
	13,912	15,969
Gross Revenues	13,912	15,969
Close-Out Restricted Revenues	-	-
	13,912	15,969
Expenditures		
Direct Expenditures		
Salaries and Fringes	9,261	10,325
Independent Contractors	-	-
Travel	134	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	9,395	10,325
Total Direct Expenditures	9,395	10,325
Allocated Expenditures		
Occupancy	-	680
Department Administration	2,354	2,544
Clinical	-	-
Medical Administration	2,163	2,420
Environmental Administration	-	-
Lab	-	-
	4,517	5,644
Total Indirect Expenditures	4,517	5,644
Total Expenditures	13,912	15,969
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, 2019
PROGRAM #843 - HIV PREVENTION**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	19,363	53,420
Service Fees and Other	4,550	4,550
Gross Revenues	23,913	57,970
Close-Out Restricted Revenues	-	-
Total Revenues	23,913	57,970
Expenditures		
Direct Expenditures		
Salaries and Fringes	12,658	34,678
Independent Contractors	-	-
Travel	545	550
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	4,554	5,500
Total Direct Expenditures	17,757	40,728
Allocated Expenditures		
Occupancy	-	633
Department Administration	3,205	8,511
Clinical	-	-
Medical Administration	2,951	8,098
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	6,156	17,242
Total Expenditures	23,913	57,970
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, 2019
PROGRAM #844 - STATE CARE COORDINATOR**

	Actual	Budget
Revenues		
State	\$ 634,434	\$ 688,000
Federal	-	-
Local / Donations	53,566	14,612
Service Fees and Other	-	-
	688,000	702,612
Gross Revenues	688,000	702,612
Close-Out Restricted Revenues	-	-
	688,000	702,612
Expenditures		
Direct Expenditures		
Salaries and Fringes	198,800	211,770
Independent Contractors	79,407	79,407
Travel	1,696	2,000
Space Occupancy	-	-
Office Administration	3,010	4,420
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	281,123	250,448
	564,036	548,045
Total Direct Expenditures	564,036	548,045
Allocated Expenditures		
Occupancy	27,242	22,432
Department Administration	50,332	69,139
Clinical	-	-
Medical Administration	46,390	62,996
Environmental Administration	-	-
Lab	-	-
	123,964	154,567
Total Indirect Expenditures	123,964	154,567
Total Expenditures	688,000	702,612
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, 2019
PROGRAM #845 - RYAN WHITE**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	365,271	425,000
Local / Donations	59,729	20,093
Service Fees and Other	-	-
	425,000	445,093
Gross Revenues	425,000	445,093
Close-Out Restricted Revenues	-	-
	425,000	445,093
Expenditures		
Direct Expenditures		
Salaries and Fringes	214,479	254,266
Independent Contractors	65,913	84,593
Travel	7,824	6,250
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	16,704	4,807
	304,920	349,916
Total Direct Expenditures	304,920	349,916
Allocated Expenditures		
Occupancy	15,741	13,504
Department Administration	54,295	43,383
Clinical	-	-
Medical Administration	50,044	38,290
Environmental Administration	-	-
Lab	-	-
	120,080	95,177
Total Indirect Expenditures	120,080	95,177
Total Expenditures	425,000	445,093
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, 2019
PROGRAM #846 - SUBSTANCE ABUSE PREVENTION PROGRAM**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	21,842	17,018
Service Fees and Other	79,790	123,476
 Gross Revenues	 101,632	 140,494
 Close-Out Restricted Revenues	 9,344	 -
 Total Revenues	 110,976	 140,494
 Expenditures		
Direct Expenditures		
Salaries and Fringes	7,928	22,173
Independent Contractors	-	-
Travel	1,021	950
Space Occupancy	-	-
Office Administration	-	100
Medical Supplies	84,324	110,864
Automotive	-	-
Equipment Purchased	-	-
Other Direct	485	2,718
 Total Direct Expenditures	 93,758	 136,805
 Allocated Expenditures		
Occupancy	371	1,064
Department Administration	1,033	2,145
Clinical	-	-
Medical Administration	964	480
Environmental Administration	-	-
Lab	-	-
 Total Indirect Expenditures	 2,368	 3,689
 Total Expenditures	 96,126	 140,494
 RSC Allocation	 -	 -
 Excess (Deficit) of Restricted Revenues Over Expenditures	 \$ 14,850	 \$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2019
PROGRAM #847 - GILEAD HEP C FOCUS GRANT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	14,155	14,652
Service Fees and Other	<u>78,141</u>	<u>78,141</u>
 Gross Revenues	 92,296	 92,793
 Close-Out Restricted Revenues	 <u>-</u>	 <u>-</u>
 Total Revenues	 <u>92,296</u>	 <u>92,793</u>
 Expenditures		
Direct Expenditures		
Salaries and Fringes	29,660	67,983
Independent Contractors	-	-
Travel	338	3,000
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	<u>-</u>	<u>-</u>
 Total Direct Expenditures	 <u>29,998</u>	 <u>70,983</u>
 Allocated Expenditures		
Occupancy	2,650	2,135
Department Administration	7,548	10,084
Clinical	-	-
Medical Administration	6,958	9,591
Environmental Administration	-	-
Lab	<u>-</u>	<u>-</u>
 Total Indirect Expenditures	 <u>17,156</u>	 <u>21,810</u>
 Total Expenditures	 47,154	 92,793
 RSC Allocation	 <u>-</u>	 <u>-</u>
 Excess (Deficit) of Restricted Revenues Over Expenditures	 <u>\$ 45,142</u>	 <u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2019
PROGRAM #848 - HEALTHY START**

	Actual	Budget
Revenues		
State	\$ 51,000	\$ 51,000
Federal	2,000	1,000
Local / Donations	20,909	17,038
Service Fees and Other	-	-
	73,909	69,038
Gross Revenues		
Close-Out Restricted Revenues	-	-
	73,909	69,038
Expenditures		
Direct Expenditures		
Salaries and Fringes	43,967	45,024
Independent Contractors	1,000	1,000
Travel	890	1,000
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	3,320	2,818
	49,177	49,842
Total Direct Expenditures		
Allocated Expenditures		
Occupancy	3,339	2,991
Department Administration	11,133	8,304
Clinical	-	-
Medical Administration	10,260	7,901
Environmental Administration	-	-
Lab	-	-
	24,732	19,196
Total Indirect Expenditures		
Total Expenditures	73,909	69,038
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, 2019
PROGRAM #850 - HOPWA GRANT - CINCINNATI**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	234,563	309,061
Local / Donations	68,364	35,157
Service Fees and Other	-	-
	-	-
Gross Revenues	302,927	344,218
Close-Out Restricted Revenues	-	-
	-	-
Total Revenues	302,927	344,218
Expenditures		
Direct Expenditures		
Salaries and Fringes	60,563	81,924
Independent Contractors	-	-
Travel	1,134	3,494
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	205,454	223,643
	205,454	223,643
Total Direct Expenditures	267,151	309,061
Allocated Expenditures		
Occupancy	6,307	5,402
Department Administration	15,340	15,249
Clinical	-	-
Medical Administration	14,129	14,506
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	35,776	35,157
Total Expenditures	302,927	344,218
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, 2019
PROGRAM #851 - CINCINNATI HEALTH NETWORK GRANT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	45,910	38,510
Local / Donations	22,060	22,327
Service Fees and Other	-	-
	-	-
Gross Revenues	67,970	60,837
Close-Out Restricted Revenues	-	-
	-	-
Total Revenues	67,970	60,837
Expenditures		
Direct Expenditures		
Salaries and Fringes	39,256	38,510
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	-	-
Total Direct Expenditures	39,256	38,510
Allocated Expenditures		
Occupancy	2,968	2,552
Department Administration	9,933	10,135
Clinical	-	-
Medical Administration	9,159	9,640
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	22,060	22,327
Total Expenditures	61,316	60,837
RSC Allocation	-	-
	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ 6,654	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2019
PROGRAM #852 - KIRP HARM REDUCTION AND PREVENTION, CARE AND TREATMENT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	315,520	-
Service Fees and Other	-	326,762
	315,520	326,762
Gross Revenues	315,520	326,762
Close-Out Restricted Revenues	-	-
	-	-
Total Revenues	315,520	326,762
Expenditures		
Direct Expenditures		
Salaries and Fringes	173,079	176,187
Independent Contractors	-	-
Travel	7,139	17,650
Space Occupancy	-	-
Office Administration	5,250	9,050
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	25,862	44,810
	25,862	44,810
Total Direct Expenditures	211,330	247,697
Allocated Expenditures		
Occupancy	20,034	11,184
Department Administration	43,816	34,806
Clinical	-	-
Medical Administration	40,340	33,075
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	104,190	79,065
Total Expenditures	315,520	326,762
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, 2019
PROGRAM #853 - PROJECT HANDS**

	Actual	Budget
Revenues		
State	\$ 175,090	\$ 292,555
Federal	-	-
Local / Donations	-	-
Service Fees and Other	871,292	1,782,479
Gross Revenues	1,046,382	2,075,034
Close-Out Restricted Revenues	-	-
Total Revenues	1,046,382	2,075,034
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	1,009,060	2,075,034
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
Total Direct Expenditures	1,009,060	2,075,034
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	-	-
Total Expenditures	1,009,060	2,075,034
RSC Allocation	-	-
Excess (Deficit) of Restricted Revenues Over Expenditures	\$ 37,322	\$ -

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2019
PROGRAM #855 - KSU: SUBSTANCE ABUSE/HIV PREVENTION EDUCATION**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	6,855	75,000
Local / Donations	14,819	-
Service Fees and Other	-	-
Gross Revenues	21,674	75,000
Close-Out Restricted Revenues	-	-
Total Revenues	21,674	75,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	3,654	8,810
Independent Contractors	-	-
Travel	-	25
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	9,224	9,125
Automotive	-	-
Equipment Purchased	-	-
Other Direct	7,195	53,735
Total Direct Expenditures	20,073	71,695
Allocated Expenditures		
Occupancy	795	51
Department Administration	403	1,666
Clinical	-	-
Medical Administration	403	1,588
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	1,601	3,305
Total Expenditures	21,674	75,000
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, 2019
PROGRAM #856 - ARTHRITIS**

	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	-	-
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, 2019
PROGRAM #857 - PHYSICAL ACTIVITY**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	32,139	37,048
Service Fees and Other	-	-
	-	-
Gross Revenues	32,139	37,048
Close-Out Restricted Revenues	-	-
	-	-
Total Revenues	32,139	37,048
Expenditures		
Direct Expenditures		
Salaries and Fringes	16,975	18,587
Independent Contractors	-	-
Travel	312	2,000
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	5,104	6,250
	5,104	6,250
Total Direct Expenditures	22,391	26,837
Allocated Expenditures		
Occupancy	1,484	1,277
Department Administration	4,298	4,578
Clinical	-	-
Medical Administration	3,966	4,356
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	9,748	10,211
Total Expenditures	32,139	37,048
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, 2019
PROGRAM #859 - IMMUNIZATION - OUTSIDE PATIENT CARE**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	4,210	5,000
Local / Donations	585	-
Service Fees and Other	-	-
	4,795	5,000
Gross Revenues	4,795	5,000
Close-Out Restricted Revenues	-	-
	4,795	5,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	4,795	5,000
	4,795	5,000
Total Direct Expenditures	4,795	5,000
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
	4,795	5,000
Total Expenditures	4,795	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, 2019
PROGRAM #872 - GRANT CO. HEALTH CHALLENGE**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	13,500	13,500
Service Fees and Other	-	253
	13,500	13,753
Gross Revenues	13,500	13,753
Close-Out Restricted Revenues	253	-
	13,753	13,753
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	13,753	13,753
	13,753	13,753
Total Direct Expenditures	13,753	13,753
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
	-	-
Total Expenditures	13,753	13,753
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, 2019
PROGRAM #874 - HANDS SJTD FUNDING-ADMIN, TA, & MBD**

	Actual	Budget
Revenues		
State	\$ 30,643	\$ 40,000
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	30,643	40,000
Gross Revenues	30,643	40,000
Close-Out Restricted Revenues	-	-
	30,643	40,000
Expenditures		
Direct Expenditures		
Salaries and Fringes		
Independent Contractors	30,643	40,000
Travel		
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	30,643	40,000
Total Direct Expenditures	30,643	40,000
Allocated Expenditures		
Occupancy		
Department Administration		
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
	30,643	40,000
Total Expenditures	30,643	40,000
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, 2019
PROGRAM #875 - HRSA REGIONAL COORDINATOR**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	53,393	65,000
Local / Donations	9,726	-
Service Fees and Other	-	-
	63,119	65,000
Gross Revenues	63,119	65,000
Close-Out Restricted Revenues	-	-
	63,119	65,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	45,685	47,774
Independent Contractors	-	-
Travel	1,303	1,000
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	46,988	48,774
Total Direct Expenditures	46,988	48,774
Allocated Expenditures		
Occupancy	4,558	3,932
Department Administration	11,573	12,294
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	16,131	16,226
Total Indirect Expenditures	16,131	16,226
Total Expenditures	63,119	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, 2019
PROGRAM #876 - CITIES READINESS INITIATIVE**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	32,420	59,621
Local / Donations	23,832	-
Service Fees and Other	-	-
	-	-
Gross Revenues	56,252	59,621
Close-Out Restricted Revenues	-	-
	-	-
Total Revenues	56,252	59,621
Expenditures		
Direct Expenditures		
Salaries and Fringes	16,939	18,474
Independent Contractors	-	-
Travel	-	-
Space Occupancy	26,364	29,436
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	6,440	5,177
	6,440	5,177
Total Direct Expenditures	49,743	53,087
Allocated Expenditures		
Occupancy	2,226	1,904
Department Administration	4,283	4,630
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	6,509	6,534
Total Expenditures	56,252	59,621
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, 2019
PROGRAM #878 - LIVEWELL PROGRAM**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	-	-
Service Fees and Other	-	-
	-	-
Gross Revenues	-	-
	-	-
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, 2019
PROGRAM #879 - RC DURR FOUNDATION GRANT: SYRINGE ACCESS EXCHANGE PROGRAM**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	7,178	22,229
Service Fees and Other	72,637	182,259
 Gross Revenues	 79,815	 204,488
 Close-Out Restricted Revenues	 -	 -
 Total Revenues	 79,815	 204,488
 Expenditures		
Direct Expenditures		
Salaries and Fringes	19,637	20,993
Independent Contractors	-	-
Travel	774	250
Space Occupancy	-	-
Office Administration	4,715	5,709
Medical Supplies	43,950	165,150
Automotive	-	-
Equipment Purchased	-	-
Other Direct	3,561	5,214
 Total Direct Expenditures	 72,637	 197,316
 Allocated Expenditures		
Occupancy	2,014	1,749
Department Administration	5,164	5,423
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
 Total Indirect Expenditures	 7,178	 7,172
 Total Expenditures	 79,815	 204,488
 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, 2019
PROGRAM #881 - NKY REGIONAL ALLIANCE BUILD GRANT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	30,766	8,761
Service Fees and Other	50,416	42,140
Gross Revenues	81,182	50,901
Close-Out Restricted Revenues	-	-
Total Revenues	81,182	50,901
Expenditures		
Direct Expenditures		
Salaries and Fringes	30,907	27,165
Independent Contractors	-	-
Travel	1,067	500
Space Occupancy	-	-
Office Administration	-	1,725
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	38,948	12,750
Total Direct Expenditures	70,922	42,140
Allocated Expenditures		
Occupancy	2,438	2,070
Department Administration	7,822	6,691
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	10,260	8,761
Total Expenditures	81,182	50,901
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, 2019
PROGRAM #885 - HIV SURV NURSE CONSULTANT**

	Actual	Budget
Revenues		
State	\$ 31,237	\$ 40,000
Federal	-	-
Local / Donations	3,732	-
Service Fees and Other	-	-
	34,969	40,000
Gross Revenues		
Close-Out Restricted Revenues	-	-
	34,969	40,000
Expenditures		
Direct Expenditures		
Salaries and Fringes	23,095	25,738
Independent Contractors	-	-
Travel	-	750
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	1,062
	23,095	27,550
Total Direct Expenditures		
Allocated Expenditures		
Occupancy	3,551	3,060
Department Administration	8,323	9,390
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	11,874	12,450
Total Indirect Expenditures		
Total Expenditures	34,969	40,000
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, 2019
PROGRAM #890 - PUBLIC HEALTH ASSESSMENT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	382,306	446,018
Service Fees and Other	660	500
Gross Revenues	382,966	446,518
Close-Out Restricted Revenues	-	-
Total Revenues	382,966	446,518
Expenditures		
Direct Expenditures		
Salaries and Fringes	228,434	277,516
Independent Contractors	-	-
Travel	1,627	4,000
Space Occupancy	-	-
Office Administration	11,200	15,600
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	12,605	14,900
Total Direct Expenditures	253,866	312,016
Allocated Expenditures		
Occupancy	17,967	15,057
Department Administration	57,834	61,217
Clinical	-	-
Medical Administration	53,299	58,228
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	129,100	134,502
Total Expenditures	382,966	446,518
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, 2019
PROGRAM #891 - MEDICAID MATCH**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	90,761	109,863
Service Fees and Other	-	-
	90,761	109,863
Gross Revenues	90,761	109,863
Close-Out Restricted Revenues	-	-
	90,761	109,863
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	90,761	109,863
	90,761	109,863
Total Direct Expenditures	90,761	109,863
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	-	-
	90,761	109,863
Total Expenditures	90,761	109,863
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, 2019
PROGRAM #892 - MINOR RESTRICTED**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	5,024	5,500
Service Fees and Other	50	50
Gross Revenues	5,074	5,550
Close-Out Restricted Revenues	-	-
Total Revenues	5,074	5,550
Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	2,331	2,050
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	2,743	3,500
Total Direct Expenditures	5,074	5,550
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
Total Indirect Expenditures	-	-
Total Expenditures	5,074	5,550
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, 2019
PROGRAM #894 - CAPITAL EQUIPMENT**

	Actual	Budget
Revenues		
State	\$ -	\$ -
Federal	-	-
Local / Donations	438,648	747,095
Service Fees and Other	338,079	338,079
 Gross Revenues	 776,727	 1,085,174
 Close-Out Restricted Revenues	 -	 -
 Total Revenues	 776,727	 1,085,174
 Expenditures		
Direct Expenditures		
Salaries and Fringes	-	-
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Capital Equipment Purchased	776,727	1,085,174
Other Direct	-	-
 Total Direct Expenditures	 776,727	 1,085,174
 Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
 Total Indirect Expenditures	 -	 -
 Total Expenditures	 776,727	 1,085,174
 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, 2019
PROGRAM #895 - ALLOCABLE DIRECT**

	<u>Actual</u>	<u>Budget</u>
Revenues		
State	\$ 1,789,116	\$ 1,669,444
Federal	470,833	-
Local / Donations	244,025	-
Service Fees and Other	-	-
	<hr/>	<hr/>
Gross Revenues	2,503,974	1,669,444
Close-Out Restricted Revenues	-	-
	<hr/>	<hr/>
Total Revenues	<u>2,503,974</u>	<u>1,669,444</u>
Expenditures		
Direct Expenditures		
Salaries and Fringes	1,669,444	1,669,444
Independent Contractors	-	-
Travel	-	-
Space Occupancy	-	-
Office Administration	-	-
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	-	-
	<hr/>	<hr/>
Total Direct Expenditures	<u>1,669,444</u>	<u>1,669,444</u>
Allocated Expenditures		
Distributed Occupancy	-	-
Distributed Department Leave Time and Fringes	-	-
Distributed Clinical Leave	-	-
Distributed Medical Leave	-	-
Distributed Environmental Leave	-	-
Distributed Lab	-	-
	<hr/>	<hr/>
Total Indirect Expenditures	-	-
	<hr/>	<hr/>
Total Expenditures	<u>1,669,444</u>	<u>1,669,444</u>
Excess (Deficit) of Restricted Revenues Over Expenditures	<u>\$ 834,530</u>	<u>\$ -</u>

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
STATEMENT OF REVENUES AND EXPENDITURES (WITH BUDGET)
FOR THE YEAR ENDED JUNE 30, 2019
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	91,310	89,461
Independent Contractors	-	-
Travel	211	250
Space Occupancy	436,810	364,000
Office Administration	-	-
Medical Supplies	-	-
Automotive	1,676	1,000
Equipment Purchased	-	-
Other Direct	-	-
	-	-
Total Direct Expenditures	530,007	454,711
Allocated Expenditures		
Occupancy	(530,008)	(454,711)
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	(530,008)	(454,711)
Total Expenditures	(1)	-
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, 2019
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	1,042,015	1,011,020
Independent Contractors	-	-
Travel	5,498	6,500
Space Occupancy	-	-
Office Administration	214,851	254,434
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	256,378	310,975
	256,378	310,975
Total Direct Expenditures	1,518,742	1,582,929
Allocated Expenditures		
Occupancy	-	-
Department Administration	(1,518,742)	(1,582,929)
Clinical	-	-
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	-	-
Total Indirect Expenditures	(1,518,742)	(1,582,929)
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, 2019
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	2,241,187	2,300,280
Independent Contractors	-	-
Travel	11,700	11,200
Space Occupancy	-	-
Office Administration	80,782	93,751
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	29,583	34,127
	2,363,252	2,439,358
Total Direct Expenditures	2,363,252	2,439,358
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	(2,363,252)	(2,439,358)
Medical Administration	-	-
Environmental Administration	-	-
Lab	-	-
	(2,363,252)	(2,439,358)
Total Indirect Expenditures	(2,363,252)	(2,439,358)
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, 2019
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	882,304	890,869
Independent Contractors	-	-
Travel	2,647	6,500
Space Occupancy	-	-
Office Administration	49,199	56,523
Medical Supplies	-	1,983
Automotive	-	-
Equipment Purchased	-	-
Other Direct	40,233	44,500
	974,383	1,000,375
Total Direct Expenditures	974,383	1,000,375
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	(974,383)	(1,000,375)
Environmental Administration	-	-
Lab	-	-
	(974,383)	(1,000,375)
Total Indirect Expenditures	(974,383)	(1,000,375)
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, 2019
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	37,261	41,946
Independent Contractors	-	-
Travel	371	3,300
Space Occupancy	-	-
Office Administration	22,532	18,650
Medical Supplies	-	-
Automotive	-	-
Equipment Purchased	-	-
Other Direct	2,541	3,350
	2,541	3,350
Total Direct Expenditures	62,705	67,246
Allocated Expenditures		
Occupancy	-	-
Department Administration	-	-
Clinical	-	-
Medical Administration	-	-
Environmental Administration	(62,705)	(67,246)
Lab	-	-
	-	-
Total Indirect Expenditures	(62,705)	(67,246)
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, 2019**

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health				
Special Supplemental Nutrition Program for WIC				
Special Supplemental Nutrition Program for WIC	10.557	SJRC 01160018	\$ -	\$ 426,972
Special Supplemental Nutrition Program for WIC	10.557	SJRC 01160019	-	983,925
Special Supplemental Nutrition Program for WIC	10.557	SJRE 01160018	-	28,058
Special Supplemental Nutrition Program for WIC	10.557	SJRE 01160019	-	49,745
Special Supplemental Nutrition Program for WIC	10.557	SJR0 02540017	-	12,246
Special Supplemental Nutrition Program for WIC	10.557	SJR0 02540018	-	32,129
Special Supplemental Nutrition Program for WIC	10.557	SJR0 02540017	-	7,497
Special Supplemental Nutrition Program for WIC	10.557	SJRC 01160018	-	203,325
Special Supplemental Nutrition Program for WIC	10.557	SJRE 01160018	-	14,071
Total Special Supplemental Nutrition Program for WIC			-	1,757,967
WIC Grants to States	10.578	SJRB 02490017	-	40,484
Total U.S. Department of Agriculture			-	1,798,451
U.S. Environmental Protection Agency				
Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health				
State Indoor Radon Grants				
State Indoor Radon Grants	66.032	SPHD 02610018	-	17,827
State Indoor Radon Grants	66.032	SPHD 02610018	-	1,617
Total State Indoor Radon Grants			-	19,444
Total U.S. Environmental Protection Agency			-	19,444
U.S. Department for Health and Human Services - Federal Grant Direct				
Healthy Start	93.136	N/A	-	2,000
Drug-Free Communities Support Program Grants	93.276	N/A	-	124,565
Total Department for Health and Human Services - Federal Grant Direct			-	126,565
<i>Page Total</i>			-	1,944,460

See accompanying notes.

NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019
(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>			\$ -	\$ 1,944,460
U.S. Department for Health and Human Services Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health				
Hospital Preparedness Program (HHP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				
HHP and PHEP Aligned Cooperative Agreements	93.069	SPP1 02140017	-	135,893
HHP and PHEP Aligned Cooperative Agreements	93.069	SPP5 0214SUP17	-	978
HHP and PHEP Aligned Cooperative Agreements	93.069	SPP2 0214SUP17	-	46,906
HHP and PHEP Aligned Cooperative Agreements	93.069	SPP1 0214SUP17	-	4,178
HHP and PHEP Aligned Cooperative Agreements	93.069	SPP9 0215SUP17	-	4,178
HHP and PHEP Aligned Cooperative Agreements	93.069	SPP8 0214CRISUP	-	32,420
HHP and PHEP Aligned Cooperative Agreements	93.069	SPP1 02140016	-	3,534
HHP and PHEP Aligned Cooperative Agreements	93.069	SPP1 02140017	-	7,641
HHP and PHEP Aligned Cooperative Agreements	93.069	SPP8 0214CRI17	-	13,190
HHP and PHEP Aligned Cooperative Agreements	93.069	SPP9 02150016	-	965
HHP and PHEP Aligned Cooperative Agreements	93.069	SPP9 02150017	-	2,100
Total HHP and PHEP Aligned Cooperative Agreements			-	251,983
Respiratory Disease Grant				
Respiratory Disease Grant	93.116	SDFD 010600OL19	-	14,471
Respiratory Disease Grant	93.116	SDFD 010600OL20	-	4,040
Total Respiratory Disease Grant			-	18,511
Family Planning Services				
Family Planning Services	93.217	SBBH 011500OL19	-	312,361
Family Planning Services	93.217	SBBH 011500OL20	-	23,165
Family Planning Services	93.217	SBBH 011500OL18	-	17,528
Total Family Planning Services			-	353,054
Immunization Cooperative Agreements				
Immunization Cooperative Agreements	93.268	SDBQ 010500OL16	-	5,000
Immunization Cooperative Agreements	93.268	SDBQ 010500OL16	-	68,235
Immunization Cooperative Agreements	93.268	SDF1 010500OL16	-	69,518
Immunization Cooperative Agreements	93.268	SDBQ 010500OL16	-	2,296
Immunization Cooperative Agreements	93.268	SDF1 010500OL16	-	1,914
Immunization Cooperative Agreements	93.268	SDF1 010500OL16	-	18,339
Total Immunization Cooperative Agreements			-	165,302
<i>Page Total</i>			-	2,733,310

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019
(Continued)**

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>Balance from Previous Page</i>			\$ -	\$ 2,733,310
U.S. Department for Health and Human Services Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health (Continued)				
HEP C Grant				
HEP C Grant	93.270	SDFZ 010900OL17	-	1,600
HEP C Grant	93.270	SDFZ 010900OL19	-	5,255
Total HEP C Grant			-	6,855
Centers for Disease Control and Prevention Investigations (CDCPI) & Technical Assistance				
CDCPI & Technical Assistance	93.283	SBBZ 011100OL1	-	51,486
CDCPI & Technical Assistance	93.283	SBBZ 011100OL17	-	24,367
Total CDCPI & Technical Assistance			-	75,853
National State Based Tobacco Control Programs				
National State Based Tobacco Control Programs	93.305	SCCT 0240OL18	-	23,162
National State Based Tobacco Control Programs	93.305	SCCT 0240OL19	-	720
Total National State Based Tobacco Control Programs			-	23,882
Diabetes- Enhanced (PPHF)	93.426	SCBD 02440119	-	1,069
Regional Epidemiology - PPHF ELC & Lab	93.521	SDSE 01390019	-	16,511
Child Lead Poisoning Prevention Surveillance				
Child Lead Poisoning Prevention Surveillance	93.753	SJBW 017000OL18	-	33,085
Child Lead Poisoning Prevention Surveillance	93.753	SJBW 017000OL19	-	100,987
Total Child Lead Poisoning Prevention Surveillance			-	134,072
Diabetes- Enhanced (PPHF)	93.757	SCC3 02430418	-	941
Preventive Health and Health Services Block Grant				
Preventive Health and Health Services Block Grant	93.758	SCBB 01040017	-	35,500
Preventive Health and Health Services Block Grant	93.758	SCBB 01040018	-	9,000
Total Preventive Health and Health Services Block Grant			-	44,500
State and Local Public Health Action to Prevent Obesity, Diabetes and Stroke	93.757	SCC3 02430418	-	2,660
<i>Page Total</i>			-	3,039,653

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019
(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>			\$ -	\$ 3,039,653
U.S. Department for Health and Human Services Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health (Continued)				
HHP and PHEP Aligned Cooperative Agreements	93.889	SPP9 0215SUP17	-	53,393
HIV Care Formula Grant				
HIV Care Formula Grant	93.917	SDGL 01690018	-	325,000
HIV Care Formula Grant	93.917	SDGL 01690019	-	40,271
HIV Care Formula Grant	93.917	SDGL 01690018	-	57,819
Total HIV Care Formula Grant			-	423,090
HIV Prevention Activities				
HIV Prevention Activities	93.940	SDGH 015100OL18	-	10,559
HIV Prevention Activities	93.940	SDGH 015100OL19	-	822
HIV Prevention Activities	93.940	SDGH 015100OL18	-	11,820
HIV Prevention Activities	93.940	SDGH 015100OL19	-	11,820
HIV Prevention Activities	93.940	SPPB 02130019	-	115,759
Total HIV Prevention Activities			-	150,780
Assistance for Chronic Disease Prevention	93.945	SCB4 017600OL17	-	6,580
Preventive Block Grant	93.991	SCBB 01040017	-	45,000
MCH Block Grant				
MCH Block Grant	93.994	SJBB 01120017	-	10,200
MCH Block Grant	93.994	SJBB 011200D118	-	26,766
MCH Block Grant	93.994	SJBB 011200D118	-	10,069
MCH Block Grant	93.994	SJBB 01120017	-	48,140
MCH Block Grant	93.994	SJBB 011200D118	-	101,437
MCH Block Grant	93.994	SJBB 01120017	-	2,837
MCH Block Grant	93.994	SJBB 011200D118	-	3,000
MCH Block Grant	93.994	SJRJ 02490017	-	20,398
MCH Block Grant	93.994	SJBB 01120017	-	24,202
Total MCH Block Grant			-	247,050
Total U.S. Department for Health and Human Services Passed-Through Kentucky Cabinet for Health and Family Services - Department for Public Health			-	2,021,085
<i>Page Total</i>			-	3,965,546

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019
(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>			\$ -	\$ 3,965,546
U.S. Department of Housing and Urban Development Office of Community Planning and Development Direct				
Housing Opportunities for Persons with AIDS				
Housing Opportunities for Persons with AIDS	14.241	N/A	-	31,855
Housing Opportunities for Persons with AIDS	14.241	N/A	-	7,400
Housing Opportunities for Persons with AIDS	14.241	N/A	-	234,563
Total Housing Opportunities for Persons with AIDS			-	273,818
Total U.S. Department of Housing and Urban Development			-	273,818
Total Schedule of Expenditures of Federal Awards			\$ -	\$ 4,239,364

See accompanying notes.

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

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, 2019. 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, 2019, the Northern Kentucky Independent District Health Department received and disbursed vaccines through the Immunization Grant totaling \$125,176. 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, 2019, 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 25, 2019.

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 25, 2019

**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, 2019. 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, 2019.

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 25, 2019

**NORTHERN KENTUCKY INDEPENDENT DISTRICT HEALTH DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

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"> • Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) [CFDA 10.557]
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

Section II - FINANCIAL STATEMENT FINDINGS

No matters to be reported.

Section III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters to be reported.

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

PRIOR YEAR - FINANCIAL STATEMENT FINDINGS

No matters were reported.

PRIOR YEAR - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.