

# Yukon-Kuskokwim Health Corporation, Inc.

Single Audit Reports and Schedules

Year Ended September 30, 2017

**WIPFLi**<sup>LLP</sup>  
CPAs and Consultants

# Yukon-Kuskokwim Health Corporation, Inc.

Federal Awards  
Year Ended September 30, 2017

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# Yukon-Kuskokwim Health Corporation, Inc.

## Schedule of Expenditures of Federal Awards Year Ended September 30, 2017

Federal Grantor / Pass-Through Grantor / Program or Cluster Title / Project Name	CFDA Number	Grantor or Pass-Through Identifying Number	Program Period	Award Amount	Federal Expenditures
<b>DEPARTMENT OF AGRICULTURE</b>					
<b>Passed through the State of Alaska Department of Health and Social Services:</b>					
Special Supplemental Nutrition Program for Women, Infants, and Children					
	10.557				
Supplemental Food Program for WIC		604-268-1710	7/1/2016 - 6/30/2017	\$864,128	\$431,347
Supplemental Food Program for WIC		604-268-18010	7/1/2017 - 6/30/2018	885,280	144,752
<b>Total Federal Expenditures CFDA #10.557</b>					<b>576,099</b>
<b>Passed through the State of Alaska Department of Environmental Conservation:</b>					
Water and Waste Program Cluster: Water and Waste Disposal Systems for Rural Communities					
	10.760				
Remote Maintenance Worker		1705	7/1/2016 - 6/30/2017	142,911	122,131
Remote Maintenance Worker		1805	7/1/2017 - 6/30/2018	129,926	14,961
<b>Total Federal Expenditures Water and Waste Program Cluster / CFDA #10.760</b>					<b>137,092</b>
<b>Direct Programs:</b>					
Community Facilities Loans and Grants Cluster - Community Facilities Loans and Grants					
	10.766				
Technical Assistance and Training		1775-1	10/1/2015 - 9/30/2016	119,000	117,824
<b>Total Federal Expenditures Community Facilities Loans and Grants Cluster / CFDA #10.766</b>					<b>117,824</b>
<b>TOTAL DEPARTMENT OF AGRICULTURE PROGRAMS</b>					<b>831,015</b>
<b>ENVIRONMENTAL PROTECTION AGENCY</b>					
<b>Passed through the State of Alaska Department of Environmental Conservation:</b>					
Congressionally Mandated Projects - Congressional Earmarks					
	66.202				
Remote Maintenance Worker		1705	7/1/2016 - 6/30/2017	453,188	386,749
Remote Maintenance Worker		1805	7/1/2017 - 6/30/2018	443,278	51,042
<b>Total Federal Expenditures CFDA #66.202</b>					<b>437,791</b>
<b>TOTAL ENVIRONMENTAL PROTECTION AGENCY PROGRAMS</b>					<b>437,791</b>
<b>DEPARTMENT OF EDUCATION</b>					
<b>Passed Through the University of Alaska at Anchorage:</b>					
Career and Technical Education - Basic Grants to States					
	84.048				
AK Carl Perkins Behavioral Health		ASN570030	7/1/2016 - 6/30/2017	22,434	10,320
<b>Total Federal Expenditures CFDA #84.048</b>					<b>10,320</b>
<b>TOTAL DEPARTMENT OF EDUCATION PROGRAMS</b>					<b>10,320</b>
<b>DENALI COMMISSION</b>					
<b>Passed Through the Alaska Native Tribal Health Consortium:</b>					
Denali Commission Program					
	90.100				
Skin Infection Intervention Project		1471-00	8/1/2015 - 3/30/2017	52,250	4,840
Akiachak Honey Bucket Infrastructure Project		ANTHC 17-U-94698	4/1/2017 - 11/31/2017	138,897	98,028
Water Treatment Plan Upgrades, Ocarville, AK		ANTHC 17-U-97221	4/1/2017 - 12/31/2017	249,734	82,729
<b>Total Federal Expenditures CFDA #90.100</b>					<b>185,597</b>
<b>TOTAL DENALI COMMISSION PROGRAMS</b>					<b>185,597</b>

# Yukon-Kuskokwim Health Corporation, Inc.

## Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2017

Federal Grantor / Pass-Through Grantor / Program or Cluster Title / Project Name	CFDA Number	Grantor or Pass-Through Identifying Number	Program Period	Award Amount	Federal Expenditures
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
<b>Direct Programs:</b>					
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104				
Calicarag: Healing our Youth and Families		5U79SM061628-03	9/30/2014 - 9/29/2017	\$4,749,460	\$887,870
<b>Total Federal Expenditures CFDA #93.104</b>					<b>887,870</b>
<b>Passed Through the University of Alaska at Anchorage:</b>					
Area Health Education Centers	93.107				
AHEC Subaward		U77HP23073-06	9/1/2016 - 8/31/2017	79,079	60,284
AHEC Subaward		U77HP23073-07	9/1/2017 - 8/31/2018	77,250	1,613
<b>Total Federal Expenditures CFDA #93.107</b>					<b>61,897</b>
<b>Direct Programs:</b>					
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210				
FY 2017 Compact through Amendment 16		58G950033	10/18/2013 - Indefinite	76,998,946	76,998,946
Methamphetamine and Suicide Prevention Initiative		0058G95003	9/30/2016 - 9/29/2017	44,240	44,240
<b>Passed Through the Alaska Native Tribal Health Consortium:</b>					
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210				
Aniak Sub Regional Generator		AN 11-HD3	5/26/2011 - Completion	181,291	10,868
Infectious Isolation Exam Room		AN 14-HJ7	10/3/2014 - 10/3/2016	249,863	19,259
Switchgear Replacement		AN 14-HJ9	10/3/2014 - 10/3/2016	388,488	1,500
Radiology Phase 1		AN 14-HK8	6/1/2014 - 12/31/2016	269,834	47,555
Statewide Deeplook Survey		AN 15-HL3	6/1/2016 - 12/31/2017	116,331	5,316
Steam System Repair and Replacement		AN 16-HO8	5/1/2016 - 11/31/2017	557,207	20,431
Toksook Bay SRC Foundation Leveling		AN 17-HR5	7/1/2017 - 12/31/2018	250,000	2,109
Statewide Training Assistance Program		STA.FY17.YKHC	10/1/2016 - 9/30/2017	53,000	41,225
CHSB Generator Replacement		AN 09-H72	9/1/2009 - Completion	272,800	156
Aniak SRC Foundation Repair		AN 17-HR5	7/1/2017 - 1/31/2019	197,177	724
Behavioral Health Aide Project		ANTHC-04-U-2763	7/1/2012 - 6/30/2018	8,333,113	1,137,622
<b>Total Federal Expenditures CFDA #93.210</b>					<b>78,329,951</b>
<b>Direct Programs:</b>					
Health Center Program Cluster: Consolidated Health Centers	93.224				
Health Center Cluster		H80CS00447-15-04	3/1/2016 - 2/28/2017	4,340,737	2,366,135
Health Center Cluster		H80CS00447-16-07	3/1/2017 - 2/28/2018	4,309,943	2,153,340
<b>Total Federal Expenditures Health Center Program Cluster / CFDA #93.224</b>					<b>4,519,475</b>

# Yukon-Kuskokwim Health Corporation, Inc.

## Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2017

Federal Grantor / Pass-Through Grantor / Program or Cluster Title / Project Name	CFDA Number	Grantor or Pass-Through Identifying Number	Program Period	Award Amount	Federal Expenditures
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>					
<b>Direct Programs:</b>					
Special Diabetes Program for Indians_Diabetes Prevention and Treatment Projects	93.237				
Diabetes Prevention and Control		H1D4IHS0005-19-01	4/1/2016 - 12/31/2016	1,872,028	411,580
Diabetes Prevention and Control		H1D4IHS0005-19-02	4/1/2016 - 12/31/2016	687,526	594,216
Diabetes Prevention and Control		H1D4IHS0005-20-00	1/1/2017 - 12/31/2017	1,872,078	1,028,402
<b>Total Federal Expenditures CFDA #93.237</b>					<b>2,034,198</b>
<b>Direct Programs:</b>					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243				
Native Connections Calicaraq		5H79SM061919-03	9/30/2014 - 9/29/2017	599,880	175,410
Native Connections Calicaraq Carryover		1H79SM061919-01	10/1/2016 - 9/30/2017	44,111	2,061
<b>Total Federal Expenditures CFDA #93.243</b>					<b>177,471</b>
<b>Direct Programs:</b>					
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283				
National Cancer Prevention and Control Program		5NU58DP003853-05-00	6/30/2016 - 6/29/2017	570,000	435,438
National Cancer Prevention and Control Program		1NU58DP006330-01-00	6/30/2017 - 6/29/2018	850,959	218,578
<b>Total Federal Expenditures CFDA #93.283</b>					<b>654,016</b>
<b>Passed Through the University of Alaska Fairbanks</b>					
National Center for Research Resources Investigating Obesity and Chronic Disease- Related Risk Factors of Alaska Natives	93.389				
		2P20 RR016430-06A1	8/1/2007 - 6/30/2015	39,060	2,118
<b>Total Federal Expenditures CFDA #93.389</b>					<b>2,118</b>
<b>Passed Through the Mayo Clinic:</b>					
Cancer Cause and Prevention Research	93.393				
Mayo Clinic Native Sisters		4R01CA164533-04	9/1/2016 - 8/31/2017	270,845	262,021
Mayo Clinic Native Sisters		5R01CA164533-05	9/1/2017 - 8/31/2018	247,081	3,491
<b>Total Federal Expenditures CFDA #93.393</b>					<b>265,512</b>
<b>Direct Programs:</b>					
Special Diabetes Program for Indians Diabetes Prevention and Healthy Heart Initiative Special Diabetes -Cardiovascular Disease	93.442				
		H1D2IHS0031-12-00	9/30/2015 - 9/29/2017	324,300	192,445
<b>Total Federal Expenditures CFDA #93.442</b>					<b>192,445</b>
<b>Passed Through the Alaska Native Tribal Health Consortium:</b>					
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease Ryan White HIV/AIDS Agreement	93.918				
		ANTHC-07-U-18319	1/1/2011 - 12/31/2017	176,000	5,269
<b>Total Federal Expenditures CFDA #93.918</b>					<b>5,269</b>

# Yukon-Kuskokwim Health Corporation, Inc.

## Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2017

Federal Grantor / Pass-Through Grantor / Program or Cluster Title / Project Name	CFDA Number	Grantor or Pass-Through Identifying Number	Program Period	Award Amount	Federal Expenditures
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>					
<b>Direct Programs:</b>					
Demonstration Projects for Indian Health	93.933				
Methamphetamine and Suicide Prevention Initiative		BH16IHS0064-02-00	9/30/2015 - 9/29/2017	\$550,000	\$246,472
<b>Total Federal Expenditures CFDA #93.933</b>					246,472
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS</b>					87,376,694
<b>TOTAL FEDERAL EXPENDITURES</b>					<b>\$88,841,417</b>

# Yukon-Kuskokwim Health Corporation, Inc.

## Notes to Schedule of Expenditures of Federal Awards Year Ended September 30, 2017

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### **Note 1: Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Yukon-Kuskokwim Health Corporation, Inc. (the "Corporation") under programs of the federal government for the year ended September 30, 2017. The information in the Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Corporation, it is not intended to and does not present the financial position, statement of activities, or cash flows of the Corporation.

### **Note 2: Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized, as applicable, following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts reflected in the Schedule represent adjustments or credits resulting from the normal course of business to amounts reported as expenditures in prior years.

### **Note 3: Subrecipients**

The Corporation does not have subrecipients of federal awards; therefore, no such information was included on the Schedule.

### **Note 4: Program Income**

Program income may be used to reduce the amount of federal funds needed to operate programs when it is required by law, regulation, or the terms and conditions of specific grants. Program income earned on federal grant programs was not included in the Schedule.

### **Note 5: Indirect Cost**

The Corporation has an approved indirect cost rate and, therefore, has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

### **Note 6: Noncash Awards**

Department of Health and Human Services federal award programs also include noncash awards to the Corporation. Included in the noncash awards are salaries, wages, benefits, and related costs of federal personnel, and the acquisition of supplies and materials from the federal government's central warehouse related to their Indian Health Service (IHS) compact. These noncash awards reduce the cash portion of the total IHS resource allocation to the Corporation.

# Yukon-Kuskokwim Health Corporation, Inc.

## Notes to Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2017

### Note 7: Unearned Revenue

Cash awards received in advance from federal awarding agencies, but still unexpended at September 30, 2017, by the Corporation are as follows:

Awarding Agency / Pass-Through Agency / Program	CFDA Number	Unearned Revenue
Department of Agriculture		
Passed through the State of Alaska Department of Environmental Conservation		
Water and Waste Program Cluster: Water and Waste Disposal Systems for Rural Communities	10.760	\$40
Environmental Protection Agency		
Passed through the State of Alaska Department of Environmental Conservation		
Congressionally Mandated Projects - Congressional Earmarks	66.202	128
Department of Health and Human Services		
Direct		
Special Diabetes Program for Indians - Diabetes Prevention and Treatment Projects	93.237	17,870
Centers for Disease Control Investigations and Technical Assistance	93.283	34,977
Special Diabetes Program for Indians Diabetes Prevention and Healthy Heart Initiative	93.442	96,210
Passed through the Alaska Native Tribal Health Consortium		
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210	1,612,273
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	67,033
Passed through the State of Alaska Department of Health and Social Services		
Small Rural Hospital Improvement Grant Program	93.301	3,051
<b>Total</b>		<b>\$1,831,582</b>



# Yukon-Kuskokwim Health Corporation, Inc.

## Schedule of Expenditures of State Awards Year Ended September 30, 2017

State Grantor / Program Title	Grant Number	Program Period	Award Amount	State Share of Expenditures
<b>ALASKA DEPARTMENT OF HEALTH AND SOCIAL SERVICES</b>				
* Bethel Community Services Patrol and Sobering Center	602-203-1701	7/1/2016 - 6/30/2017	\$765,849	\$532,026
* Bethel Community Services Patrol and Sobering Center	602-203-18001	7/1/2017 - 6/30/2018	765,849	139,425
Comprehensive Behavioral Health Prevention and Early Intervention Ser	602-207-18028	7/1/2017 - 6/30/2018	125,000	3,365
* Comprehensive Behavioral Health Treatment and Recovery Program	602-208-1608	7/1/2015 - 6/30/2016	2,583,227	471
* Comprehensive Behavioral Health Treatment and Recovery Program	602-208-1708	7/1/2016 - 6/30/2017	2,325,283	1,823,209
* Comprehensive Behavioral Health Treatment and Recovery Program	602-208-18008	7/1/2017 - 6/30/2018	2,069,775	432,817
* Residential Child Care	602-230-1712	7/1/2016 - 6/30/2017	116,800	92,570
* Residential Child Care	602-230-18012	7/1/2017 - 6/30/2018	116,800	32,273
* Community Health Aide Training and Supervision	601-275-1714	7/1/2016 - 6/30/2017	260,856	151,222
* Emergency Medical Services	601-278-1703	7/1/2016 - 6/30/2017	344,792	282,914
* Emergency Medical Services	601-278-18003	7/1/2017 - 6/30/2018	327,552	37,963
* Tobacco Prevention and Control (Community Based Grants)	601-294-1715	7/1/2016 - 6/30/2017	351,000	306,976
* Tobacco Prevention and Control (Community Based Grants)	601-294-18015	7/1/2017 - 6/30/2018	359,452	13,774
* Community Developmental Disabilities	607-303-1723	7/1/2016 - 6/30/2017	326,100	156,602
* Community Developmental Disabilities	607-303-18023	7/1/2017 - 6/30/2018	242,481	47,169
Short-Term Assistance and Referral Programs STAR and Mini-Grants	607-313-1713	7/1/2016 - 6/30/2017	62,847	53,334
Short-Term Assistance and Referral Programs STAR and Mini-Grants	607-313-18013	7/1/2017 - 6/30/2018	49,649	13,766
* Early Intervention/Infant Learning Program	607-319-1716	7/1/2016 - 6/30/2017	619,068	502,701
* Early Intervention/Infant Learning Program	607-319-18016	7/1/2017 - 6/30/2018	639,702	112,438
<b>Total Alaska Department of Health and Social Services</b>				<b>4,735,015</b>
<b>ALASKA DEPARTMENT OF ENVIRONMENTAL CONSERVATION</b>				
* Remote Maintenance Worker	1705	7/1/2016 - 6/30/2017	198,699	169,627
* Remote Maintenance Worker	1805	7/1/2017 - 6/30/2018	191,068	22,001
<b>Total Alaska Department of Environmental Conservation</b>				<b>191,628</b>
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>				<b>\$4,926,643</b>

\* Denotes a major program for compliance purposes

# Yukon-Kuskokwim Health Corporation, Inc.

## Notes to Schedule of Expenditures of State Awards Year Ended September 30, 2017

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### **Note 1: Basis of Presentation**

The accompanying schedule of expenditures of state financial assistance (the "Schedule") includes the state grant activity of the Corporation under programs of the state government for the year ended September 30, 2017. The information in the schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of the Corporation, it is not intended to and does not present the financial position, statement of activities, or cash flows of the Corporation.

### **Note 2: Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Negative amounts reflected in the Schedule represent adjustments or credits resulting from the normal course of business to amounts reported as expenditures in prior years.

### **Note 3: Subrecipients**

The Corporation does not have subrecipients of state awards; therefore, no such information was included on the Schedule.

### **Note 4: Program Income**

Program income may be used to reduce the amount of state funds needed to operate programs when it is required by law, regulation, or the terms and conditions of specific grants. Program income earned on state grant programs was not included in the Schedule.

# Yukon-Kuskokwim Health Corporation, Inc.

## Notes to Schedule of Expenditures of State Awards Year Ended September 30, 2017

### Note 5: Outstanding Liability to the State

Cash awards received in advance and amounts payable to the state from disallowed costs at September 30, 2017 are as follows:

<u>Liability Type/Awarding Agency/Program</u>	<u>State ID Number</u>	<u>Outstanding Liability</u>
<u>Unspent Grant Funds</u>		
Alaska Department of Health and Social Services		
Bethel Community Services Patrol and Sobering Center	602-203-18001	\$52,038
Comprehensive Behavioral Health Prevention and Early Intervention Services	602-207-18028	27,886
Comprehensive Behavioral Health Treatment and Recovery Program	602-208-18008	84,627
Emergency Medical Services	601-278-18003	43,925
Tobacco Prevention and Control	601-294-18015	76,089
Community Developmental Disabilities	607-303-18023	13,454
Early Intervention/Infant Learning Program	607-319-18016	47,488
<hr/>		
Subtotal unspent grant funds		345,507
<hr/>		
<u>Payable to State</u>		
Alaska Department of Health and Social Services		
Bethel Community Services Patrol and Sobering Center	602-203-1701	278
Comprehensive Behavioral Health Treatment and Recovery Program	602-208-1508	8,953
Comprehensive Behavioral Health Treatment and Recovery Program	602-208-1708	14,416
Community Health Aide Training and Supervision	601-275-1714	29,795
Emergency Medical Services	65C-13-210	600
Emergency Medical Services	65C-14-207	26,640
Tobacco Prevention and Control (Community Based Grants)	601-294-1615	6,040
Tobacco Prevention and Control (Community Based Grants)	601-294-1715	31,708
Early Intervention/Infant Learning Program	607-319-1716	2,441
Alaska Department of Environmental Conservation		
Remote Maintenance Worker	1705	56
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Total payable to state		120,927
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Total outstanding liability to state		\$466,434



## **Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters**

Board of Directors  
Yukon-Kuskokwim Health Corporation, Inc.  
Bethel, Alaska

We have audited in accordance with the auditing standards generally accepted in the United States and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Yukon-Kuskokwim Health Corporation, Inc. (the “Corporation”), which comprise the statements of financial position as of September 30, 2017, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 7, 2018.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Corporation’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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Corporation’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation’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 Corporation's financial statements are free of 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 Corporation'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 Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Wipfli LLP*

Wipfli LLP

February 7, 2018  
Spokane, Washington



## **Independent Auditor’s Report on Compliance for Each Federal Major Program and on Internal Control Over Compliance**

Board of Directors  
Yukon-Kuskokwim Health Corporation, Inc.  
Bethel, Alaska

### **Report on Compliance for Each Major Federal Program**

We have audited the Yukon-Kuskokwim Health Corporation’s (the “Corporation’s”) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on the Corporation’s major federal programs for the year ended September 30, 2017. The Corporation’s major federal program are identified in the summary of auditor’s 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.

#### ***Auditor’s Responsibility***

Our responsibility is to express an opinion on compliance for each of the Corporation’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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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* (the “Uniform Guidance”). 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 Corporation’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 the major federal program. However, our audit does not provide a legal determination on the Corporation’s compliance.

## **Opinion on Each Major Federal Program**

In our opinion, the Corporation 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 September 30, 2017.

## **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2017-001. Our opinion on the major federal program is not modified with respect to these matters.

The Corporation's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Corporation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## **Report on Internal Control Over Compliance**

Management of the Corporation 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 Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the 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 Corporation'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

However, we identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2017-001 that we consider to be a significant deficiency.

The Corporation's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Corporation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing on 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.

#### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the Corporation's as of and for the year ended September 30, 2017, and have issued our report thereon dated [Report Date], which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance") and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Wipfli LLP

February 7, 2018  
Spokane, Washington





**Independent Auditor’s Report on Compliance For Each Major State Program;  
Report on Internal Control Over Compliance; and Report on the Schedule of  
State Financial Assistance Required by the *State of Alaska Audit Guide and  
Compliance Supplement for State Single Audits***

Board of Directors  
Yukon Kuskokwim Health Corporation, Inc.  
Bethel, Alaska

**Report on Compliance for Each Major State Program**

We have audited Yukon-Kuskokwim Health Corporation, Inc.’s (the “Corporation’s”) compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of the Corporation’s major state programs for the year ended September 30, 2017. The Corporation’s major state programs are identified in the accompanying schedule of state financial assistance.

***Management’s Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

***Auditor’s Responsibility***

Our responsibility is to express an opinion on compliance for each of the Corporation’s major state 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* 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 state program occurred. An audit includes examining, on a test basis, evidence about the Corporation’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 state program. However, our audit does not provide a legal determination of the Corporation’s compliance.

### ***Opinion on Each Major State Program***

In our opinion, the Corporation 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 state programs for the year ended September 30, 2017.

### **Report on Internal Control over Compliance**

Management of the Corporation 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 Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, 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 Corporation'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 state 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 state 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 state 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 *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of State Financial Assistance Required by the *State of Alaska Audit***

***Guide and Compliance Supplement for State Single Audits***

We have audited the financial statements of the Corporation as of and for the year ended September 30, 2017, and have issued our report thereon dated [Report Date], which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of state financial assistance is presented for purposes of additional analysis as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the schedule of state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

*Wipfli LLP*

Wipfli LLP

February 7, 2018  
Spokane, Washington

# Yukon-Kuskokwim Health Corporation, Inc.

## Schedule of Findings and Questioned Costs Year Ended September 30, 2017

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### Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued?	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

#### Federal Awards

Internal control over major federal programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	Yes
Type of auditor's report issued on compliance for major program	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance [2 CFR 200.516(a)]?	Yes

<u>Name of Agency / Federal Major Program</u>	<u>CFDA No.</u>
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Department of Health and Human Services:	
Tribal Self-Governance Program: IHS Compacts/Funding Agreements	93.210
Special Diabetes Program for Indians – Diabetes Prevention and Treatment Projects	93.237

Dollar threshold used to distinguish between Type A and Type B programs:	\$2,665,242
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Auditee qualified as low-risk auditee?	Yes
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# Yukon-Kuskokwim Health Corporation, Inc.

## Schedule of Findings and Questioned Costs (Continued) Year Ended September 30, 2017

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### Summary of Auditor's Results (Continued)

#### State Financial Assistance

Type of auditor's report issued on compliance for major programs:	Unmodified
Internal control over major state programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	No
Dollar threshold used to distinguish a state major program:	\$75,000

#### Findings - Financial Statement Audit

None.

# Yukon-Kuskokwim Health Corporation, Inc.

Schedule of Findings and Questioned Costs (Continued)  
Year Ended September 30, 2017

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## Findings and Questioned Costs – Major Federal Award Programs Audit

### Finding 2017-001 – Special Tests and Provisions

#### Tribal Self Governance Program: IHS Compacts/Funding Agreements - CFDA #93.210

<u>Pass-Through Grantor</u>	<u>Grant Number</u>	<u>Grant Period</u>
Direct Funding	58G950033	10/18/2013 - Indefinite
Direct Funding	0058G95003	9/30/2016 – 9/29/2017
Alaska Native Tribal Health Consortium	AN 11-HD3	5/26/2011 – Completion
Alaska Native Tribal Health Consortium	AN 14-HJ7	10/3/2014 – 10/3/2016
Alaska Native Tribal Health Consortium	AN 14-HJ9	10/3/2014 – 10/3/2016
Alaska Native Tribal Health Consortium	AN 14-HK8	6/1/2014 – 12/31/2016
Alaska Native Tribal Health Consortium	AN 15-HL3	6/1/2016 – 12/31/2017
Alaska Native Tribal Health Consortium	AN 16-HO8	5/1/2016 – 11/31/2017
Alaska Native Tribal Health Consortium	AN 17-HR5	7/1/2017 – 12/31/2018
Alaska Native Tribal Health Consortium	STA.FY17.YKHC	10/1/2016 – 9/30/2017
Alaska Native Tribal Health Consortium	AN 09-H72	9/1/2009 - Completion
Alaska Native Tribal Health Consortium	AN 17-HR5	7/1/2017 – 1/31/2019
Alaska Native Tribal Health Consortium	ANTHC-04-U-2763	7/1/2012 – 6/30/2018

**Condition:** In our sample for the tests of payroll transactions there was a total of 80 different employees identified by the Corporation as having regular contact with Indian children as a part of their job responsibilities. Out of these 80 persons in the sample there were four that did not have the requisite character investigation.

**Criteria:** The Indian Child Protection and Family Violence Prevention Act (25 USC 3201) requires tribal organizations that receive funds under the Indian Self-Determination and Educational Assistance Act to conduct an investigation of the character of each individual who is employed or is being considered for employment in a position that involves regular contact with, or control over, Indian children. The minimum qualifications must be no less stringent than those described in the regulations at 25 CFR 63.

**Context:** In our tests of internal controls over payroll we also tested employee records to determine if the required character investigations were performed and current. This sample of 120 transactions included 80 unique employees that were identified by YKHC as having regular contact with or control over Indian children.

# Yukon-Kuskokwim Health Corporation, Inc.

Schedule of Findings and Questioned Costs (Continued)  
Year Ended September 30, 2017

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## Findings and Questioned Costs – Major Federal Award Programs Audit (Continued)

### Finding 2017-001– Special Tests and Provisions (Continued)

**Effect:** Without the proper background investigation it is possible that the Corporation may employ individuals that do not meet the minimum standards established by the Corporation and those prescribed under 25 CFR 63.

**Cause:** After discussing this condition with personnel in the human resource department, they cited the cause as the Corporation’s inability to easily perform the fingerprinting phase of the character investigation for individuals at regional clinics.

**Questioned Costs:** None.

**Auditor’s Recommendation:** We recommend that all employees interviewed by the Corporation undergo the required background investigations when it is more likely than not that the individual will be hired. A possible solution is to conduct employee orientation in Bethel.

**View of Responsible Officials and Planned Corrective Actions:** The YKHC human resources department concurs with this finding and has developed a formal plan of action for the management and review of the background check requirements for all staff. The background checks required by the State of Alaska (the “State”) for personnel to be eligible to work at YKHC are congruent with those of the Indian Health Service and include the submission of fingerprints to the Alaska Department of Health and Social Services Background Check Unit (“Alaska BCU”). Employment agreements are contingent until the results are finalized by the Alaska BCU. Documentation of the background checks are stored in the human resources department of YKHC. The State notifies YKHC human resources if the party was approved or denied for hire. The State further notifies YKHC within 24 hours of a barring event by an individual and will instruct us at that time to terminate employment immediately. The State also notifies YKHC of the background check expiration date and need for the employee to come back to YKHC human resources for new fingerprints and reinstatement.

## Findings and Questioned Costs – Major State Award Programs Audit

None.

# Yukon-Kuskokwim Health Corporation, Inc.

Schedule of Prior Year Findings and Questioned Costs  
Year Ended September 30, 2017

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## **Finding 2016-001 – Special Tests and Provisions**

### **Tribal Self Governance Program: IHS Compacts/Funding Agreements - CFDA #93.210**

**Condition:** In our sample for the tests of payroll transactions there was a total of 80 different employees identified by the Corporation as having regular contact with Indian children as a part of their job responsibilities. Out of these 77 persons in the sample there were four that did not have the requisite character investigation.

**Criteria:** The Indian Child Protection and Family Violence Prevention Act (25 USC 3201) requires tribal organizations that receive funds under the Indian Self-Determination and Educational Assistance Act to conduct an investigation of the character of each individual who is employed or is being considered for employment in a position that involves regular contact with, or control over, Indian children. The minimum qualifications must be no less stringent than those described in the regulations at 25 CFR 63.

**Context:** In our tests of internal controls over payroll we also tested employee records to determine if the required character investigations were performed and current. This sample of 120 transactions included 80 unique employees that were identified by YKHC as having regular contact with or control over Indian children.

**Effect:** Without the proper background investigation it is possible that the Corporation may employ individuals that do not meet the minimum standards established by the Corporation and those prescribed under 25 CFR 63.

**Cause:** After discussing this condition with personnel in the human resource department, they cited the cause as the Corporation's inability to easily perform the fingerprinting phase of the character investigation for individuals at regional clinics.

**Status:** This condition has not changed in the current year.



# Yukon-Kuskokwim Health Corporation, Inc.

Schedule of Prior Year Findings and Questioned Costs (Continued)  
Year Ended September 30, 2016

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## Findings and Questioned Costs – Major Federal Award Programs Audit (Continued)

### Finding 2016-002 - Eligibility

#### **Tribal Self Governance Program: IHS Compacts/Funding Agreements - CFDA #93.210**

**Condition:** In our sample of patients receiving adjustments to their accounts based on their status, the Corporation could not produce evidence that the status of two patients out of the sample of 40 was verified before the adjustment. There was no indication that the patient's condition was such that immediate care and treatment were necessary as allowed under 42 CFR 136(a)(2). All patients had a status of "IHS pending" in the Corporation's records which indicates their accounts were adjusted for IHS prior to verification.

**Criteria:** Under 42 CFR 136.12(a) persons of Indian descent belonging to an Indian community are eligible for services funded by IHS. Generally, an individual may be regarded as within the scope of these programs if they are regarded as an Indian by the community in which they live as evidenced by factors such as membership, enrollment, residence on tax-exempt land, ownership of restricted property, participation in tribal affairs, or other relevant factors in keeping with Bureau of Indian Affairs practices in the jurisdiction. The hospital's own policy for implementation requires either a tribal enrollment card, a letter from the Tribe's enrollment department verifying status, or a CDIB issued by the U. S. Department of Interior and that these documents to be kept in the file.

**Context:** We obtained a list of adjustments to patient accounts based on their status and randomly selected a sample of 40 to determine that the patients had status that would allow their accounts to be adjusted.

**Effect:** Without these verifications it is possible that individuals receive care funded by IHS that may not be eligible.

**Cause:** Services were provided to patients without first verifying or at least documenting the verification of their status.

**Status:** This condition was corrected in 2017.



## Independent Auditor's Report of Supplementary Information

Board of Directors  
Yukon Kuskokwim Health Corporation, Inc.  
Bethel, Alaska

We have audited the financial statements of Yukon-Kuskokwim Health Corporation, Inc. (the "Corporation") as of September 30, 2017, and have issued our report thereon dated February 7, 2018, which expressed an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the on the financial statements that collectively comprise the Corporation's financial statements. The accompanying Schedules of Expenses – Department of Health and Social Services Programs - Budget and Actual are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates to directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

A handwritten signature in cursive script that reads "Wipfli LLP".

Wipfli LLP

February 7, 2018  
Spokane, Washington

# Yukon-Kuskokwim Health Corporation, Inc.

## Schedule of Expenses - Department of Health and Social Services Programs - Budget and Actual Year Ended September 30, 2017

	Budget (From 4th Qtr Report)	July 1, 2016 to September 30, 2016	October 1, 2016 to June 30, 2017	Total	Variance
<b>Community Health Aide Training and Supervision 601-275-1714</b>					
Personnel	\$168,282	\$43,857	\$94,630	\$138,487	\$29,795
Travel	36,793	18,910	17,883	36,793	0
Total Direct Expenses	205,075	62,767	112,513	175,280	29,795
Indirect	55,781	17,072	38,709	55,781	0
<b>Total Costs</b>	<b>\$260,856</b>	<b>\$79,839</b>	<b>\$151,222</b>	<b>\$231,061</b>	<b>\$29,795</b>
<b>Emergency Medical Services 601-278-1703</b>					
Personnel	\$260,196	\$48,646	\$209,583	\$258,229	\$1,967
Travel	10,867	0	12,834	12,834	(1,967)
Total Direct Expenses	271,063	48,646	222,417	271,063	0
Indirect	73,729	13,232	60,497	73,729	0
<b>Total Costs</b>	<b>\$344,792</b>	<b>\$61,878</b>	<b>\$282,914</b>	<b>\$344,792</b>	<b>\$0</b>
<b>Comprehensive Behavioral Health Treatment and Recovery Program 602-208-1708</b>					
Personnel	\$1,581,725	\$328,920	\$1,236,158	\$1,565,078	\$16,647
Travel	38,112	724	29,175	29,899	8,213
Facility expense	101,820	18,861	74,724	93,585	8,235
Supplies	66,450	9,383	60,065	69,448	(2,998)
Equipment	6,485	685	3,330	4,015	2,470
Other	33,461	613	27,539	28,152	5,309
Total Direct Expenses	1,828,053	359,186	1,430,991	1,790,177	37,876
Indirect	497,230	97,513	392,218	489,731	7,499
<b>Total Costs</b>	<b>\$2,325,283</b>	<b>\$456,699</b>	<b>\$1,823,209</b>	<b>\$2,279,908</b>	<b>\$45,375</b>
<b>Early Intervention/Infant Learning Program 603-243-1716</b>					
Personnel	\$338,877	\$52,591	\$279,081	\$331,672	\$7,205
Travel	84,832	14,108	67,947	82,055	2,777
Supplies	14,896	50	10,261	10,311	4,585
Other	56,649	14,682	40,968	55,650	999
Total Direct Expenses	495,254	81,431	398,257	479,688	15,566
Indirect	123,814	16,290	104,444	120,734	3,080
<b>Total Costs</b>	<b>\$619,068</b>	<b>\$97,721</b>	<b>\$502,701</b>	<b>\$600,422</b>	<b>\$18,646</b>
<b>Community Developmental Disabilities 607-303-1723</b>					
Personnel	\$244,175	\$63,562	\$121,405	\$184,967	\$59,208
Travel	\$11,668	\$2,651	\$1,520	\$4,171	\$7,497
Other	525	0	190	190	335
Total Direct Expenses	256,368	66,213	123,115	189,328	67,040
Indirect	69,732	18,010	33,487	51,497	18,235
<b>Total Costs</b>	<b>\$326,100</b>	<b>\$84,223</b>	<b>\$156,602</b>	<b>\$240,825</b>	<b>\$85,275</b>

# Yukon-Kuskokwim Health Corporation, Inc.

## Schedule of Expenses - Department of Health and Social Services Programs - Budget and Actual (Continued) Year Ended September 30, 2017

	Budget (From 4th Qtr Report)	July 1, 2016 to September 30, 2016	October 1, 2016 to June 30, 2017	Total	Variance
<b>Short-Term Assistance and Referral Programs</b>					
<b>STAR and Mini-Grants 607-313-1713</b>					
Personnel	\$40,122	(\$567)	\$40,689	\$40,122	\$0
Other	1,400	0	1,240	1,240	160
<b>Total Direct Expenses</b>	<b>41,522</b>	<b>(567)</b>	<b>41,929</b>	<b>41,362</b>	<b>160</b>
Indirect	11,325	(155)	11,405	11,250	75
<b>Total Costs</b>	<b>\$52,847</b>	<b>(\$722)</b>	<b>\$53,334</b>	<b>\$52,612</b>	<b>\$235</b>
<b>Tobacco Prevention and Control (Community Based Grants) 601-294-1715</b>					
Personnel	\$150,204	\$22,716	\$141,577	\$164,293	(\$14,089)
Travel	19,992	700	23,164	23,864	(3,872)
Supplies	25,432	1,372	10,116	11,488	13,944
Other	80,315	1,368	66,471	67,839	12,476
<b>Total Direct Expenses</b>	<b>275,943</b>	<b>26,156</b>	<b>241,328</b>	<b>267,484</b>	<b>8,459</b>
Indirect	75,057	7,114	65,648	72,762	2,295
<b>Total Costs</b>	<b>\$351,000</b>	<b>\$33,270</b>	<b>\$306,976</b>	<b>\$340,246</b>	<b>\$10,754</b>
<b>Residential Care for Children and Youth 602-230-1712</b>					
Facility expense	\$85,555	\$17,449	\$68,106	\$85,555	\$0
Supplies	6,269	1,600	4,669	6,269	0
<b>Total Direct Expenses</b>	<b>91,824</b>	<b>19,049</b>	<b>72,775</b>	<b>91,824</b>	<b>0</b>
Indirect	24,976	5,181	19,795	24,976	0
<b>Total Costs</b>	<b>\$116,800</b>	<b>\$24,230</b>	<b>\$92,570</b>	<b>\$116,800</b>	<b>\$0</b>
<b>Bethel Community Services Patrol and Sobering Center 602-203-1701</b>					
Personnel	\$543,706	\$113,190	\$371,950	\$485,140	\$58,566
Travel	5,000	0	5,471	5,471	(471)
Facility expense	43,666	7,894	33,039	40,933	2,733
Supplies	4,000	506	3,252	3,758	242
Equipment	4,711	677	4,437	5,114	(403)
Other	1,000	0	1,000	1,000	0
<b>Total Direct Expenses</b>	<b>602,083</b>	<b>122,267</b>	<b>419,149</b>	<b>541,416</b>	<b>60,667</b>
Indirect	163,766	33,073	112,877	145,950	17,816
<b>Total Costs</b>	<b>\$765,849</b>	<b>\$155,340</b>	<b>\$532,026</b>	<b>\$687,366</b>	<b>\$78,483</b>