

CLARKE COUNTY BOARD OF HEALTH

**REPORT ON AUDIT OF FINANCIAL STATEMENTS AND
REQUIRED SUPPLEMENTAL INFORMATION**

FOR THE YEAR ENDING JUNE 30, 2014

CLARKE COUNTY BOARD OF HEALTH

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**CLENNEY,
POWELL &
RENTZ, P.C.**
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Clarke County Board of Health
Athens, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities of Clarke County Board of Health, component unit of Clarke County, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which comprise the Board of Health's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's 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. 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 auditor's 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 auditor considers 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of Clarke County Board of Health as of June 30, 2014, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-7 and 22-23 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 audit 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 Clarke County Board of Health's financial statements. The accompanying supplementary information on pages 24 to 66 is presented for purposes of additional analysis and is 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 U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The supplementary 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 to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 17, 2014, on our consideration of Clarke County Board of Health's internal control over financial reporting and on 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 compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Clarke County Board of Health's internal control over financial reporting and compliance.

CLENNEY, POWELL & RENTZ



Certified Public Accountant
Albany, Georgia
September 17, 2014

CLARKE COUNTY BOARD OF HEALTH
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2014

Our discussion and analysis of the Clarke County Board of Health's financial performance provides an overview of the Health Department's financial activities for the fiscal year ended June 30, 2014. Please read it in conjunction with the Health Department's basic financial statements, which begin on page 8.

FINANCIAL HIGHLIGHTS

- The Health Department's net position increased by \$304,127 as a result of this year's operations.
- The Health Department's total revenues for the fiscal year were \$11,883,409 as compared to \$11,534,742 for the prior fiscal year.
- Total expenditures for the Health Department in the current fiscal year were \$11,579,282 as compared to \$11,191,611 for the prior year.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 8 and 9) provide information about the activities of the Health Department as a whole and present a longer-term view of the Health Department's finances. Fund financial statements start on Page 10. For governmental activities (which comprise all the Health Department's activities), these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the Health Department's operations in more detail than the government wide statements by providing information about the Health Department's most financially significant funds.

Reporting the Health Department as a Whole

The Statement of Net Position and the Statement of Activities

Our analysis of the Health Department begins on page 4. One of the most common questions asked about the finances of the Health Department is whether the Health Department as a whole is better or worse off as a result of the year's activities. The Statement of Net Position and the Statement of Activities report information about the Health Department as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Both of the government-wide financial statements distinguish functions of the Health Department that are principally supported by grants and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the Health Department include public health services. The Health Department has no business-type activities.

As mentioned earlier, all activities which are reported in the Statement of Net Position and the Statement of Activities are classified as governmental activities.

Reporting the Health Department's Most Significant Funds

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been set apart for specific activities or objectives. The Health Department uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of a government can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The Health Department used only one kind of fund which is described in detail below.

Governmental funds:

All the Health Department's services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Health Department's general operations and basic services it provides. We describe the relationship (or differences) between the governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation at the bottom of the fund financial statements.

The Health Department adopts an annual appropriated budget for all programs that are administered. Budgetary comparison schedules have been presented to demonstrate compliance with the adopted budgets. Budgets can be revised during the fiscal year to reflect current operations.

THE HEALTH DEPARTMENT AS A WHOLE

As noted earlier, an analysis of net position over time may serve as a useful indicator of a government's financial position. In the case of the Health Department, assets exceeded liabilities by \$2,186,617 at the close of the most recent fiscal year.

A portion of the Health Department's net position includes its investment in capital assets, less any debt outstanding. The Health Department uses these capital assets to aid in providing services to citizens through its various programs. As of June 30, 2014, the portion of net position attributable to capital assets (net of accumulated depreciation) amounted to \$793,389.

A brief condensed analysis is presented on the following page depicting net position and changes in net position for the current and prior fiscal years ending June 30, 2014 and 2013.

FINANCIAL ANALYSIS OF THE CLARKE COUNTY BOARD OF HEALTH

The Health Department's net position increased by \$304,127 during the fiscal year. Total assets increased by 25.03% while total liabilities increased by 37.98%. Total net position of the Health Department increased by 16.16%.

	<u>2014</u>	<u>Net Position</u>	<u>2013</u>	<u>Percentage Increase (Decrease)</u>
Assets				
Current Assets	\$ 3,173,365		\$ 2,772,075	14.48%
Capital Assets (Net)	793,389		400,529	98.09%
Total Assets	<u>3,966,754</u>		<u>3,172,604</u>	<u>25.03%</u>
Liabilities				
Current	1,436,876		992,595	44.76%
Noncurrent	343,261		297,519	15.37%
Total Liabilities	<u>1,780,137</u>		<u>1,290,114</u>	<u>37.98%</u>
Net Position				
Invested in Capital Assets	793,389		400,529	98.09%
Unrestricted	1,393,228		1,481,961	-5.99%
Total Net Position	<u>\$ 2,186,617</u>		<u>\$ 1,882,490</u>	<u>16.16%</u>
	<u>2014</u>	<u>Changes in Net Position</u>	<u>2013</u>	<u>Percentage Increase (Decrease)</u>
Revenues				
Program Revenues:				
Charges for Services	\$ 1,288,013		\$ 1,321,336	-2.52%
Operating Grants and Contributions	10,592,303		10,207,557	3.77%
General Revenues	3,093		5,849	-47.12%
Total Revenues	<u>11,883,409</u>		<u>11,534,742</u>	<u>3.02%</u>
Expenses				
Direct Salaries and Fringes	6,182,542		5,746,354	7.59%
Travel	103,958		93,996	10.60%
Indirect Costs	285,693		256,893	11.21%
Other Operating	5,007,089		5,094,368	-1.71%
Total Expenses	<u>11,579,282</u>		<u>11,191,611</u>	<u>3.46%</u>
Change in Net Position	304,127		343,131	-11.37%
Net Position-Beginning	<u>1,882,490</u>		<u>1,539,359</u>	<u>22.29%</u>
Net Position-Ending	<u>\$ 2,186,617</u>		<u>\$ 1,882,490</u>	<u>16.16%</u>

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As mentioned earlier, the Health Department uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the Health Department's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Health Department's financing requirements. In particular, unassigned fund balance serves as a useful measure of a government's net resources for spending at the end of the fiscal year.

As of June 30, 2014, the Health Department's governmental fund reported an ending fund balance of \$1,736,489. Of this amount, 25.6% constitutes unassigned fund balance, which is available for spending at the government's discretion.

The fund balance of the Health Department's general fund decreased by \$42,991 during the fiscal year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the Health Department revised the original program budgets several times to reflect increased or decreased funding and to also shift line item expenses. The original budgets were prepared in July, 2013. At that time, two of the most significant fund sources were fairly well established. Grant in Aid funds were awarded by the state but increased during the year due to new services and programs. The county funds were established early in the year based on the budget approved by the county and remained stable for the year. Personnel costs increased during the year due to new programs as well as an increase in health care costs. The equipment budget also increased as fixed assets were needed and purchased during the year. The budget is monitored monthly and increases or decreases are made depending on the availability of funds.

CAPITAL ASSETS AND LONG TERM DEBT

Capital Assets

As of June 30, 2014, the Health Department had \$793,389 invested in a broad range of capital assets, including medical equipment and office equipment. This figure is net of all depreciation expense through June 30, 2014. Equipment totaling \$584,480 was purchased by the Health Department during the current fiscal year and \$108,917 of equipment was disposed.

Clarke County Board of Health owned no infrastructure assets. The land and building which house the health department are owned and provided by Clarke County.

Long Term Debt

As of June 30, 2014, the Health Department's only long term debt consisted of compensated absences.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Health Department's management considered many factors when setting the budget for the upcoming fiscal year which will end June 30, 2015. Grant in Aid funds have stabilized and actually shown an increase based on the new allotment formulas implemented at the state level. The county has consistently funded the health department through the years and that funding is expected to continue for fiscal year 2015. The budget will be closely monitored at all times during the upcoming fiscal year and appropriate actions will be taken when deemed necessary. The management of the Health Department continues to look for opportunities to increase revenues at the local level.

CONTACTING THE HEALTH DEPARTMENT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Health Department's finances and to show the Health Department's accountability for the money it receives and spends. If you have questions about this report or need additional information, contact the Health Department at 220 Research Drive, Athens, Georgia.

**CLARKE COUNTY BOARD OF HEALTH
GOVERNMENT-WIDE STATEMENT OF NET POSITION
AS OF JUNE 30, 2014**

ASSETS

Cash on Hand and in Bank	\$ 1,715,378
Accounts Receivable	470,998
A/R-DPH	986,989
Capital Assets-Net of Depreciation	<u>793,389</u>

Total Assets 3,966,754

LIABILITIES

Accounts Payable	1,050,199
Accounts Payable-DPH	333,773
Deferred Grant Income	8,716
Compensated Absences Payable:	
Due within one year	44,188
Due in more than one year	<u>343,261</u>
Total Liabilities	<u>1,780,137</u>

NET POSITION

Net Investment in Capital Assets	793,389
Unrestricted	<u>1,393,228</u>

TOTAL NET POSITION \$ 2,186,617

**CLARKE COUNTY BOARD OF HEALTH
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental activities: Health	<u>\$ (11,579,282)</u>	<u>\$ 1,288,013</u>	<u>\$10,592,303</u>	301,034
General Revenues: Unrestricted Investment Earnings				<u>3,093</u>
Change in Net Position				304,127
				<u>1,882,490</u>
				<u>\$ 2,186,617</u>

SEE NOTES TO FINANCIAL STATEMENTS

**CLARKE COUNTY BOARD OF HEALTH
BALANCE SHEET
GOVERNMENTAL FUND
AS OF JUNE 30, 2014**

ASSETS

Cash on Hand and in Bank	\$ 1,715,378
Accounts Receivable	470,998
A/R-DPH	<u>986,989</u>
Total Assets	\$ <u>3,173,365</u>

LIABILITIES AND FUND BALANCES

Accounts Payable	\$ 1,050,199
Accounts Payable-DPH	333,773
Deferred Grant Income	8,716
Current Portion of Compensated Absences	<u>44,188</u>
Total Liabilities	<u>1,436,876</u>

FUND BALANCES

Assigned:	
Budgetary Stabilization	1,291,106
Unassigned	<u>445,383</u>
Total Fund Balances	<u>1,736,489</u>

**TOTAL LIABILITIES AND
FUND BALANCES**

\$ 3,173,365

Reconciliation of the Balance Sheet-Governmental Funds to the Statement of Net Position:

Total Governmental Fund Balances	\$ 1,736,489
Required Adjustments to reconcile amounts reported in governmental activities in the statement of net position:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation of \$1,531,367	793,389
Some liabilities, including accrued compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	<u>(343,261)</u>
Net position of governmental activities	\$ 2,186,617

**CLARKE COUNTY BOARD OF HEALTH
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2014**

REVENUES

DPH Grant in Aid	\$ 7,894,592
County-Participating	419,655
County-Nonparticipating	451,699
Fee Income	1,291,106
Direct Federal Funds	607,026
Nonqualifying Local Funds	1,105,179
Nonqualifying Contracts	114,015
Nonqualifying Donations	138
TOTAL REVENUES	<u>11,883,410</u>

EXPENDITURES

Direct Salaries	3,886,077
Direct Fringe Benefits	2,059,104
Intra/Inter Agency	1,333,667
Equipment	584,480
Travel	103,958
Other Operating Expenditures	3,673,422
Indirect Costs	285,693
TOTAL EXPENDITURES	<u>11,926,401</u>

EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (42,991)

Fund Balances - Beginning 1,779,480

Fund Balances - Ending \$ 1,736,489

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds to the Statement of Activities

Net change in fund balances-governmental funds \$ (42,991)

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$584,480) exceeded depreciation (\$195,070) in the current period. 389,410

Some expenses, including compensated absences, which are reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds (42,292)

Change in net position of governmental activities \$ 304,127

SEE NOTES TO FINANCIAL STATEMENTS

CLARKE COUNTY BOARD OF HEALTH NOTES TO FINANCIAL STATEMENTS

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Clarke County Board of Health is a component unit of Clarke County, Georgia. The Board of Health was constituted and operated in accordance with the Georgia Health Code, Chapter 88-2, Georgia Laws 1964. The District Health Director is the Executive Officer of the Clarke County Board of Health and is responsible for the overall coordination of local health activities.

The Board of Health's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements. The more significant accounting policies established in GAAP and used by the Board of Health are discussed below.

In June 1999, the Government Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. Significant changes mandated by the Statement include the following:

A Management Discussion and Analysis (MD&A) section providing an analysis of the Board of Health's overall financial position and results of operations.

Financial statements prepared using full accrual accounting for all of the Board of Health's activities

A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements).

A. BASIC FINANCIAL STATEMENTS-GOVERNMENT WIDE STATEMENTS

The Board of Health's basic financial statements include both government wide (reporting the Board of Health as a whole) and fund financial statements (reporting the Board of Health's major funds). Both the government wide and fund financial statements categorize primary activities as either government or business type. All activities of the Clarke County Board of Health are classified as government type activities.

In the government wide Statement of Net Position, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long term assets and receivables as well as long term debt and obligations. The Board of Health's net position is reported in two parts-invested in capital assets and unrestricted.

The Statement of Activities reports all expenses of the Board of Health (including depreciation expense) as well as all current year revenue sources. This government wide focus is more on the sustainability of the Board of Health as an entity and the change in the Board of Health's net position resulting from the current year's activities.

CLARKE COUNTY BOARD OF HEALTH NOTES TO FINANCIAL STATEMENTS

B. BASIC FINANCIAL STATEMENTS-FUND FINANCIAL STATEMENTS

The financial transactions of the Board of Health are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the Board of Health:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position rather than upon net income. The following is a description of the governmental funds of the Board of Health:

- a. General Fund-This is the general operating fund of the Board of Health. It is used to account for all financial resources except those required to be accounted for in another fund.

C. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual:

The governmental type activities in the government wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

D. FINANCIAL STATEMENT AMOUNTS

1. Cash and Cash Equivalents:

The Board of Health has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agents.

2. Capital Assets:

Capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the appropriate estimated useful life.

CLARKE COUNTY BOARD OF HEALTH NOTES TO FINANCIAL STATEMENTS

3. Compensated Absences

Board of Health employees earn 10, 12, or 14 hours of annual leave per month depending on length of service. The maximum accumulation is 360 hours for any one employee. In accordance with the provisions of Financial Accounting Standards No. 43, "Accounting for Compensated Absences", no liability is recorded for nonvesting accumulated rights to receive sick pay benefits. The non-current portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government wide presentations.

E. LEGAL COMPLIANCE-BUDGETARY RESTRICTIONS

Line item budgets were developed as part of the grant agreements. Provisions were made for revisions of the budget during the year. The budgeted amounts shown in the statements reflect the final revised budget for the grants.

F. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain amounts and disclosures. Accordingly, actual results could differ from these estimates.

G. FUND BALANCES--GOVERNMENTAL FUNDS

Clarke County Board of Health implemented GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in fiscal year 2011. In the fund financial statements, governmental funds report the following classifications of fund balance:

- Nonspendable – includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact.
- Restricted – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.
- Committed – includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to ordinances passed by the Clarke County Board of Health which is the highest level of decision making authority. Commitments may be modified or rescinded only through ordinances approved by the Board of Health.
- Assigned – includes amounts that Clarke County Board of Health intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. Under Clarke County Board of Health's adopted policy, amounts may be assigned by the Board of Health.
- Unassigned – includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund. Clarke County Board of Health reports all amounts that meet the unrestricted General Fund Balance Policy described below as unassigned.

**CLARKE COUNTY BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS**

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, Clarke County Board of Health considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, Clarke County Board of Health considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Health has provided otherwise in its commitment or assignment actions.

The Georgia Department of Public Health allows the Board of Health to carry over any unspent fee income to be used as a subsequent year budgetary fund source. **As such, the portion of the Board of Health’s fund balance which will be budgeted as a fund source for fiscal year 2015 has been classified as “Assigned for Budgetary Stabilization” in the fund financial statements.** All other fund balance amounts are Unassigned.

NOTE 2 – CASH

All deposits of the Board of Health are required to be secured by collateral valued at market or par, whichever is lower, less the amount of Federal Deposit Insurance Corporation insurance. The Board of Health’s deposits are categorized to give an indication of the level of risk assumed by the Board of Health at year end.

The categories are described as follows:

- Category 1- Insured or collateralized with securities held by the Board of Health or by its agent in the Board of Health’s name
- Category 2- Collateralized with securities held by the pledging financial institution’s trust department or agent in the Board of Health’s name
- Category 3- Uncollateralized

Deposits, categorized by level of risk, are:

	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Cash and Cash Equivalents	\$ 682,751	\$ 1,490,665	\$ -

As of June 30, 2014, the carrying amount of the Board of Health’s cash accounts was \$1,715,378 and the bank balances were \$2,173,416.

NOTE 3 – SCHEDULE OF VEHICLES

The Clarke County Board of Health, Clarke County, Georgia, had ten vehicles in operation for the fiscal year ended June 30, 2014.

CLARKE COUNTY BOARD OF HEALTH NOTES TO FINANCIAL STATEMENTS

NOTE 4 – RETIREMENT PLAN

Employees' Retirement System of Georgia

Plan Description

All full-time personnel employed by the Board of Health participate in the Employees' Retirement System of Georgia (ERS), which is a cost-sharing multiple employer, defined benefit, public employee retirement system (PERS).

ERS provides service retirement, disability retirement, and survivor's benefits for its members. Members may retire and receive a normal monthly retirement benefit after 10 years of creditable service and the age of 65. Early retirement at the age of 60 may be elected, with a 5% reduction of benefits for each year under the age of 65 if the individual has fewer than 30 years of creditable service. Individuals with 30 years of creditable service may retire early, regardless of age. Death benefits and disability retirement benefits vary according to years of service.

Members become fully vested after 10 years of service. If a member terminates with less than 10 years of service, no vesting of employer contributions occurs, but the member's contributions are refunded with interest.

Benefit provisions are established by the ERS Board of Trustees, and may be amended by their action. The ERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Employees' Retirement System of Georgia, Two Northside 75, Suite 300, Atlanta, Georgia 30318-7778.

Contributions

The Board contribution is set by the ERS Board of Trustees, dependent on the recommendation of the System's actuary. Such employer contributions fund the major portion of benefits under ERS and are adjusted periodically to insure actuarial soundness of the System. The employer contribution rate varies depending on which retirement plan an employee is enrolled. Employees whose full-time employment began before July 1, 1982, participate in the "old" plan. The employer contribution rate for this plan was 18.71%. Employees whose full-time employment began between July 1, 1982, and December 31, 2008, are enrolled in the "new" plan and the employer contribution rate for this plan was 18.46%. All employees whose full-time employment began after January 1, 2009, are enrolled in the GSEPS plan. The employer contribution rate for this plan was 15.18% for FY 14.

All members of the system contribute varying percentages for Retirement Contributions and Group Term Life Insurance depending on which retirement plan the employee is enrolled. Those enrolled in the "old" plan contribute a total of 6.5% of Earnable Compensation (6.25% for retirement and .25% for Group Term Life). Those enrolled in the "new" plan contribute 1.5% (1.25% for retirement and .25% for Group Term Life). Employees enrolled in the GSEPS plan contribute 1.25% (all retirement contributions). All employee contributions on deposit at least one year earn four percent interest compounded annually

In addition, participants in the GSEPS plan can voluntarily participate in a 401k plan. Members in this plan will receive a 1% salary match from the state on the first 1% of compensation contributed by the employee. For each additional percent contributed by an employee (up to 4%), the state will match 50% of that amount (up to 2% of compensation). The 401k employer contribution is subject to a five year vesting schedule, vesting 20% for each completed year of service in a GSEPS-eligible position.

**CLARKE COUNTY BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2014, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated:				
Office and Medical Equipment	\$ 1,849,193	\$ 584,480	\$ (108,917)	\$ 2,324,756
Less accumulated depreciation:				
Office and Medical Equipment	(1,445,214)	(195,070)	108,917	(1,531,367)
Governmental activities capital assets, net	\$ 403,979	\$ 389,410	\$ -	\$ 793,389

Depreciation expense was charged to functions/programs of the Board of Health as follows:

Governmental activities:	
Health	\$ 195,070

NOTE 6 – LONG TERM LIABILITIES

Long term liability activity for the year ended June 30, 2014, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
Compensated Absences	<u>\$ 344,637</u>	<u>\$ 318,602</u>	<u>\$ (275,790)</u>	<u>\$ 387,449</u>

The ending balance includes amounts due within one year of \$44,188.

NOTE 7 – SUBSEQUENT EVENTS

Clarke County Board of Health has evaluated subsequent events through September 17, 2014, which is the date the financial statements were available to be issued.

**CLARKE COUNTY BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS**

NOTE 8 - DUE FROM/TO DPH

The Clarke County Board of Health had the following amounts receivable and payable to the Georgia Department of Public Health as of June 30, 2014:

<u>PGM</u>	<u>Fiscal Year 2014:</u> <u>Financial Settlement:</u>	<u>Due From</u>	<u>Due to</u>	<u>Net</u>
1	Public Health	\$ 250,071	\$116,000	\$ 134,071
559	FP District Cadre Realignment	29,363	7,075	22,288
401	Family Planning	112,292	19,160	93,132
502	Perinatal Planning	14,111	5,850	8,261
466	Tobacco Prevention	5,004	5,004	-
643	WIC Direct	38,183	12,473	25,710
9	WIC Breastfeeding	2,891	100	2,791
7	WIC Nutrition Education	700	1	699
329	Breastfeeding Peer Counseling	24,784	10,529	14,255
464	State Breastest and Cervical	12,464	2,644	9,820
283	STD Preventive Clinical Services	7,193	1,050	6,143
94	Ryan White II	18,136	-	18,136
186	Increasing HPV Coverage Rates	3,000	270	2,730
56	Breastest and More	20,768	5,801	14,967
543	Infants and Toddlers with Disabilities	214	214	-
566	HCEPPR Coordinator	16,302	5,426	10,876
270	PH Emergency Preparedness	73,848	26,919	46,929
405	State Cervical Screening	18,449	3,564	14,885
567	Hospital Resource Deployment	2,766	330	2,436
273	CDC/Cities Readiness Initiative	1,088	307	781
76	Dental Health	321	322	(1)
112	EI Service Coordination	19,494	12,527	6,967
31	Community TB	11,686	11,687	(1)
409	Children's Medical Services	103,122	1,992	101,130
245	EPI Capacity	4,852	4,852	-
170	Hypertension	15,497	1	15,496
280	EPI Capacity Additional	42	42	-
301	WIC Cost Pool	98,191	-	98,191
461	UNHSI Salaries	9,880	3,815	6,065
24	Childrens 1st-2	43,481	21,140	22,341
66	Immunization	18,743	-	18,743
44	HIV Prevention	10,053	1,931	8,122
 <u>Audit Exceptions (Unspent Funds):</u>				
401	Family Planning	-	8,239	(8,239)
464	State Breast & Cervical	-	5,059	(5,059)
56	Breastest and More	-	3,945	(3,945)
501	BT/Cities Readiness Initiative	-	2	(2)
112	EI Service Coordination	-	80	(80)
170	Hypertension	-	94	(94)
409	Children's Medical Services	-	210	(210)
66	Immunization	-	1	(1)
405	State Cervical Cancer	-	5,468	(5,468)
	Subtotal Fiscal Year 2014	<u>986,989</u>	<u>304,124</u>	<u>682,865</u>

**CLARKE COUNTY BOARD OF HEALTH
NOTES TO FINANCIAL STATEMENTS**

NOTE 8 - DUE FROM/TO DPH (CONTINUED)

<u>Fiscal Year 2013:</u>				
502	Perinatal Planning	-	14	(14)
643	WIC Direct	-	328	(328)
94	Ryan White II	-	1,065	(1,065)
566	HCEPPR Coordination	-	3	(3)
567	ASPR Resource Cache	-	4	(4)
498	PH Emergency Preparedness	-	641	(641)
270	PH Emergency Preparedness	-	68	(68)
112	EI Service Coordination	-	126	(126)
404	EPSDT District	-	2,449	(2,449)
409	Children's Medical Service	-	13,880	(13,880)
66	Immunization	-	52	(52)
	Subtotal Fiscal Year 2013	<u>-</u>	<u>18,630</u>	<u>(18,630)</u>
 <u>Fiscal Year 2012:</u>				
643	WIC Direct	-	203	(203)
464	State Breast and Cervical	-	9	(9)
56	Breastest and More	-	22	(22)
112	EI Service Coordination	-	704	(704)
63	Hypertension Mgmt Outreach	-	327	(327)
571	PHER Phase 3	-	9,754	(9,754)
	Subtotal Fiscal Year 2012	<u>-</u>	<u>11,019</u>	<u>(11,019)</u>
 TOTALS		 <u>\$ 986,989</u>	 <u>\$ 333,773</u>	 <u>\$ 653,216</u>

CLARKE COUNTY BOARD OF HEALTH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2014

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA #	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services:			
Direct Programs:			
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		\$ 582,026
Pass-through Programs from:			
Georgia Department of Public Health:			
Temporary Assistance for Needy Families Immunization Grants	93.558	40500-001-14140988	843,289
Affordable Care Act-MIECHV	93.268	40500-001-14140988	106,245
HIV Prevention Activities-Health Dept Based Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.505	40500-001-14140988	35,831
Family Planning-Services	93.940	40500-001-14140988	30,017
Preventive Health and Health Services Block Grant	93.539	40500-001-14140988	16,390
HIV Care Formula Grants	93.217	40500-001-14140988	281,885
National Bioterrorism Hospital Preparedness Program	93.991	40500-001-14140988	109,535
Centers for Disease and Control and Prevention-Investigations and Technical Assistance	93.917	40500-001-14140988	263,988
Maternal and Child Health Services Block Grant to the States	93.889	40500-001-14140988	67,248
Project Grants and Coop Agreements for Bioterrorism Preparedness Response	93.283	40500-001-14140988	104,893
	93.994	40500-001-14140988	499,548
	93.069	40500-001-14140988	821,173
Total Pass-through Programs			<u>3,180,042</u>
Total U.S. Department of Health & Human Services			<u>3,762,068</u>
U.S. Department of Education:			
Pass-through from Georgia Department of Public Health:			
Special Education-Grants for Infants and Families with Disabilities	84.181	40500-001-14140988	123,431
U.S. Department of Agriculture:			
Pass-through from Georgia Department of Public Health:			
Special Supplemental Food Program for Women, Infants and Children	10.557	40500-001-14140988	1,964,078
Total Expenditures of Federal Awards			<u>\$ 5,849,577</u>

See accompanying notes to schedule of expenditures of federal awards

CLARKE COUNTY BOARD OF HEALTH
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2014

NOTE 1- BASIS OF PRESENTATION

The preceding schedule of expenditures of federal awards includes the federal grant activity of the Clarke County Board of Health and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

NOTE 2 - NON-CASH AWARDS

The Clarke County Board of Health did not receive any non-cash federal awards during the fiscal year.

**CLARKE COUNTY BOARD OF HEALTH
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Fee Income	\$ -	\$ -	\$ 1,291,106	\$ 1,291,106
DPH Grant-In-Aid	6,683,912	7,968,311	7,894,592	(73,719)
County-Participating	354,476	419,655	419,655	-
County-Nonparticipating	516,878	454,176	451,699	(2,477)
Nonqualifying Local Funds	1,019,341	1,102,976	1,105,179	2,203
Other Federal Funds	433,982	1,055,123	607,026	(448,097)
Contracts	98,603	190,825	114,015	(76,810)
Nonqualifying Donations	<u>-</u>	<u>2,138</u>	<u>138</u>	<u>(2,000)</u>
	9,107,192	11,193,204	11,883,410	690,206
OTHER FINANCING SOURCES				
Operating transfers from Prior Year Program Income Fund	<u>1,197,089</u>	<u>1,324,785</u>	<u>1,324,785</u>	<u>-</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>10,304,281</u>	<u>12,517,989</u>	<u>13,208,195</u>	<u>690,206</u>
EXPENDITURES				
Direct Salaries	3,381,434	4,088,219	3,889,006	(199,213)
Inter/Intra Agency	956,667	1,333,667	1,333,667	-
Direct Fringe Benefits	1,810,247	2,167,370	2,059,104	(108,266)
Travel	89,243	89,531	103,958	14,427
Equipment	390,773	651,774	584,480	(67,294)
Other Operating	3,401,048	3,900,988	3,673,422	(227,566)
Indirect Costs	<u>274,869</u>	<u>286,440</u>	<u>285,693</u>	<u>(747)</u>
TOTAL EXPENDITURES	<u>10,304,281</u>	<u>12,517,989</u>	<u>11,929,330</u>	<u>(588,659)</u>
EXPENDITURES	<u>10,304,281</u>	<u>12,517,989</u>	<u>11,929,330</u>	<u>(588,659)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	1,278,865	<u>\$ 1,278,865</u>
OTHER FINANCING (USES)				
Operating transfer to Prior Year Program Income Fund			<u>(1,291,106)</u>	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)			<u>\$ (12,241)</u>	

See accompanying note to budgetary comparison schedule

**CLARKE COUNTY BOARD OF HEALTH
NOTE TO BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2014**

NOTE 1 – BUDGET TO ACTUAL RECONCILIATION

An explanation of the differences between budgetary inflows and outflows and revenues and expenditures determined in accordance with generally accepted accounting principles follows:

Sources /inflows of resources:

Actual amounts (budgetary basis) of total revenues and other financing sources from the budgetary comparison schedule	\$ 13,208,195
---	---------------

Differences-budget to GAAP:

The Prior Year Program Income amount is a budgetary resource but is not a current year revenue for financial reporting purposes	(<u>1,324,785</u>)
---	----------------------

Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances-governmental funds	<u>\$ 11,883,410</u>
--	----------------------

Uses/outflows of resources:

Actual amounts (budgetary basis) of total expenses from the budgetary comparison schedule	\$ 11,929,330
---	---------------

Differences-budget to GAAP:

The Health Department only budgets actual compensated absences which are paid and do not take into account the accrual of the current portion of the obligation	(<u>2,929</u>)
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Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances-governmental funds	<u>\$ 11,926,401</u>
--	----------------------

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 PUBLIC HEALTH-001
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 1,392,001	\$ 1,410,072	\$ 1,410,072	\$ -
DPH-Contracts	-	-	-	-
County Participating	354,476	419,655	419,655	-
County Nonparticipating	516,878	454,176	451,699	(2,477)
Fee Collections	-	-	1,187,607	1,187,607
Other Federal Funds	-	25,000	25,000	-
Nonqualifying Donations	-	138	138	-
Nonqualifying Local Funds	<u>262,341</u>	<u>309,133</u>	<u>309,336</u>	<u>203</u>
TOTAL REVENUES	<u>2,525,696</u>	<u>2,618,174</u>	<u>3,803,507</u>	<u>1,185,333</u>
EXPENDITURES				
Direct Salaries	1,287,366	1,558,239	1,558,239	-
Direct Fringe Benefits	710,750	829,068	829,068	-
Equipment	-	226,427	160,877	(65,550)
Travel	34,500	29,828	50,064	20,236
Other Operating	1,540,169	1,019,555	1,074,623	55,068
Indirect Costs	<u>150,000</u>	<u>152,147</u>	<u>152,361</u>	<u>214</u>
TOTAL EXPENDITURES	<u>3,722,785</u>	<u>3,815,264</u>	<u>3,825,232</u>	<u>9,968</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,197,089)</u>	<u>(1,197,090)</u>	<u>(21,725)</u>	<u>1,175,365</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	1,197,089	1,197,090	1,197,090	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>(1,187,607)</u>	<u>(1,187,607)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,197,089</u>	<u>1,197,090</u>	<u>9,483</u>	<u>(1,187,607)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (12,242)</u>	<u>\$ (12,242)</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 WIC NUTRITION EDUCATION-007
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 19,854	\$ 15,049	\$ 15,049	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>19,854</u>	<u>15,049</u>	<u>15,049</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	3,000	1,428	1,428	-
Other Operating	16,854	13,621	13,621	-
Indirect Costs	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>19,854</u>	<u>15,049</u>	<u>15,049</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 WIC BREASTFEEDING-009
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 31,448	\$ 36,840	\$ 36,840	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	31,448	36,840	36,840	-
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	5,500	1,631	1,631	-
Other Operating	25,948	35,209	35,209	-
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	31,448	36,840	36,840	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	\$ -	\$ -	\$ -	\$ -

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 CHILDRENS 1ST 2-024
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 251,148	\$ 251,148	\$ 251,148	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Qualifying Donations	-	2,000	2,000	-
Nonqualifying Local Funds	-	-	-	-
	<u>251,148</u>	<u>253,148</u>	<u>253,148</u>	<u>-</u>
TOTAL REVENUES				
EXPENDITURES				
Direct Salaries	143,703	126,070	126,070	-
Direct Fringe Benefits	78,431	69,577	69,577	-
Equipment	-	-	-	-
Travel	4,000	15,081	15,081	-
Other Operating	18,498	33,813	33,813	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	6,516	8,607	8,607	-
	<u>251,148</u>	<u>253,148</u>	<u>253,148</u>	<u>-</u>
TOTAL EXPENDITURES				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 TB CASE MANAGEMENT-031
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 154,999	\$ 154,999	\$ 154,998	\$ (1)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>154,999</u>	<u>154,999</u>	<u>154,998</u>	<u>(1)</u>
EXPENDITURES				
Direct Salaries	65,610	62,416	62,416	-
Direct Fringe Benefits	36,046	33,821	33,821	-
Equipment	-	-	-	-
Travel	5,000	5,978	5,978	-
Other Operating	44,000	49,915	49,914	(1)
Intra/Inter Agency	-	-	-	-
Indirect Costs	4,343	2,869	2,869	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>154,999</u>	<u>154,999</u>	<u>154,998</u>	<u>(1)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HIV PREVENTION INITIATIVE-044
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 21,450	\$ 30,481	\$ 30,017	\$ (464)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	21,450	30,481	30,017	(464)
EXPENDITURES				
Direct Salaries	1,107	1,107	1,107	-
Direct Fringe Benefits	426	426	426	-
Equipment	-	-	-	-
Travel	-	49	49	-
Other Operating	19,917	28,899	28,435	(464)
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	21,450	30,481	30,017	(464)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/> -	<hr/> -	<hr/> -	<hr/> -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 BREASTEST AND MORE-056
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 64,455	\$ 124,035	\$ 104,893	\$ (19,142)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Nonqualifying Donations	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>64,455</u>	<u>124,035</u>	<u>104,893</u>	<u>(19,142)</u>
TOTAL REVENUES	<u>64,455</u>	<u>124,035</u>	<u>104,893</u>	<u>(19,142)</u>
EXPENDITURES				
Direct Salaries	7,170	13,665	13,665	-
Direct Fringe Benefits	4,100	7,557	7,557	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	52,485	101,947	82,805	(19,142)
Intra/Inter Agency	-	-	-	-
Indirect Costs	700	866	866	-
	<u>64,455</u>	<u>124,035</u>	<u>104,893</u>	<u>(19,142)</u>
TOTAL EXPENDITURES	<u>64,455</u>	<u>124,035</u>	<u>104,893</u>	<u>(19,142)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 IMMUNIZATION-066
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 42,257	\$ 106,637	\$ 106,245	\$ (392)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>42,257</u>	<u>106,637</u>	<u>106,245</u>	<u>(392)</u>
TOTAL REVENUES	<u>42,257</u>	<u>106,637</u>	<u>106,245</u>	<u>(392)</u>
EXPENDITURES				
Direct Salaries	16,932	34,901	34,901	-
Direct Fringe Benefits	9,611	19,822	19,822	-
Equipment	-	15,774	15,774	-
Travel	425	441	441	-
Other Operating	14,389	33,464	33,072	(392)
Intra/Inter Agency	-	-	-	-
Indirect Costs	900	2,235	2,235	-
	<u>42,257</u>	<u>106,637</u>	<u>106,245</u>	<u>(392)</u>
TOTAL EXPENDITURES	<u>42,257</u>	<u>106,637</u>	<u>106,245</u>	<u>(392)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 IMMUNIZATION SCHOOL BASED FLU PROJECT-069
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 13,390	\$ 13,390	\$ 13,390	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>13,390</u>	<u>13,390</u>	<u>13,390</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	13,390	13,390	13,390	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>13,390</u>	<u>13,390</u>	<u>13,390</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 ORAL HEALTH-076
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 9,800	\$ 10,800	\$ 10,798	\$ (2)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>9,800</u>	<u>10,800</u>	<u>10,798</u>	<u>(2)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	3,400	2,480	2,480	-
Other Operating	4,900	7,184	7,182	(2)
Indirect Costs	1,500	1,136	1,136	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>9,800</u>	<u>10,800</u>	<u>10,798</u>	<u>(2)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 RYAN WHITE AIDS PROJECT-094
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 168,353	\$ 267,958	\$ 263,988	\$ (3,970)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	4,466	4,466
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>168,353</u>	<u>267,958</u>	<u>268,454</u>	<u>496</u>
TOTAL REVENUES				
EXPENDITURES				
Direct Salaries	54,210	63,068	62,707	(361)
Direct Fringe Benefits	29,634	34,534	33,321	(1,213)
Equipment	-	-	-	-
Travel	2,210	1,031	1,708	677
Other Operating	77,957	160,536	158,424	(2,112)
Intra/Inter Agency	-	-	-	-
Indirect Costs	4,342	8,789	7,828	(961)
	<u>168,353</u>	<u>267,958</u>	<u>263,988</u>	<u>(3,970)</u>
TOTAL EXPENDITURES				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>-</u>	<u>-</u>	<u>4,466</u>	<u>4,466</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	(4,466)	(4,466)
	<u>-</u>	<u>-</u>	<u>(4,466)</u>	<u>(4,466)</u>
TOTAL OTHER FINANCING SOURCES (USES)				
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 EARLY INTERVENTION-112
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 139,188	\$ 139,188	\$ 120,744	\$ (18,444)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>139,188</u>	<u>139,188</u>	<u>120,744</u>	<u>(18,444)</u>
TOTAL REVENUES	<u>139,188</u>	<u>139,188</u>	<u>120,744</u>	<u>(18,444)</u>
EXPENDITURES				
Direct Salaries	38,725	36,448	36,448	-
Direct Fringe Benefits	22,030	20,279	20,279	-
Equipment	-	-	-	-
Travel	3,000	507	507	-
Other Operating	65,073	75,450	57,006	(18,444)
Indirect Costs	10,360	6,504	6,504	-
	<u>139,188</u>	<u>139,188</u>	<u>120,744</u>	<u>(18,444)</u>
TOTAL EXPENDITURES	<u>139,188</u>	<u>139,188</u>	<u>120,744</u>	<u>(18,444)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HYPERTENSION/SHAPP-170
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 44,823	\$ 110,084	\$ 109,910	\$ (174)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>44,823</u>	<u>110,084</u>	<u>109,910</u>	<u>(174)</u>
EXPENDITURES				
Direct Salaries	25,667	44,964	44,964	-
Direct Fringe Benefits	13,953	24,579	24,579	-
Equipment	-	-	-	-
Travel	-	294	294	-
Other Operating	2,703	37,109	36,935	(174)
Indirect Costs	2,500	3,138	3,138	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>44,823</u>	<u>110,084</u>	<u>109,910</u>	<u>(174)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ -	\$ -	\$ -	\$ -

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 INCREASING HPV COVERAGE RATES-186
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	3,000	3,000	3,000	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
TOTAL EXPENDITURES	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 DISTRICT OPERATIONS-195
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ -	\$ -	\$ -	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	<u>757,000</u>	<u>793,843</u>	<u>793,843</u>	<u>-</u>
TOTAL REVENUES	<u>757,000</u>	<u>793,843</u>	<u>793,843</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	337,898	331,135	331,135	-
Direct Fringe Benefits	182,457	182,162	182,162	-
Equipment	15,750	2,257	2,257	-
Travel	1,250	3,962	3,962	-
Other Operating	219,645	274,327	274,327	-
Intra/Inter Agency Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>757,000</u>	<u>793,843</u>	<u>793,843</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 RYAN WHITE PART A-225
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ -	\$ -	\$ -	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	1,890	1,890
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	98,603	190,825	114,015	(76,810)
Nonqualifying Local Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>98,603</u>	<u>190,825</u>	<u>115,905</u>	<u>(74,920)</u>
EXPENDITURES				
Direct Salaries	34,684	65,527	40,947	(24,580)
Direct Fringe Benefits	17,385	33,236	20,658	(12,578)
Equipment	-	-	-	-
Travel	358	592	224	(368)
Other Operating	46,176	91,470	52,186	(39,284)
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>98,603</u>	<u>190,825</u>	<u>114,015</u>	<u>(76,810)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>1,890</u>	<u>1,890</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>(1,890)</u>	<u>(1,890)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(1,890)</u>	<u>(1,890)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 EPI CAPACITY-245
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 57,051	\$ 57,051	\$ 57,051	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>57,051</u>	<u>57,051</u>	<u>57,051</u>	<u>-</u>
TOTAL REVENUES	<u>57,051</u>	<u>57,051</u>	<u>57,051</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	34,111	34,111	34,111	-
Direct Fringe Benefits	19,406	19,239	19,239	-
Computer Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	3,534	3,701	3,701	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
	<u>57,051</u>	<u>57,051</u>	<u>57,051</u>	<u>-</u>
TOTAL EXPENDITURES	<u>57,051</u>	<u>57,051</u>	<u>57,051</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 PH EMERGENCY PREPAREDNESS-270
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 362,278	\$ 369,686	\$ 369,686	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>362,278</u>	<u>369,686</u>	<u>369,686</u>	<u>-</u>
TOTAL REVENUES	<u>362,278</u>	<u>369,686</u>	<u>369,686</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	139,225	139,887	139,887	-
Direct Fringe Benefits	75,960	77,988	77,989	1
Equipment	-	-	-	-
Travel	5,000	2,360	2,360	-
Other Operating	135,386	145,431	145,430	(1)
Intra/Inter Agency	-	-	-	-
Indirect Costs	6,707	4,020	4,020	-
	<u>362,278</u>	<u>369,686</u>	<u>369,686</u>	<u>-</u>
TOTAL EXPENDITURES	<u>362,278</u>	<u>369,686</u>	<u>369,686</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 BP 1-5 CITIES READINESS INITIATIVE-273
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 18,206	\$ 24,894	\$ 24,894	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	18,206	24,894	24,894	-
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	6,688	6,688	-
Travel	-	-	-	-
Other Operating	16,306	16,479	16,479	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,900	1,727	1,727	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	18,206	24,894	24,894	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/> -	<hr/> -	<hr/> -	<hr/> -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 EPI CAPACITY ADDITIONAL-280
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	15,000	15,000	15,000	-
EXPENDITURES				
Direct Salaries	3,101	3,101	3,101	-
Direct Fringe Benefits	1,764	1,746	1,746	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	8,164	8,369	8,369	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,971	1,784	1,784	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	15,000	15,000	15,000	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/> -	<hr/> -	<hr/> -	<hr/> -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 STD PREVENTIVE CLINICAL SERVICES-283
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 11,667	\$ 11,667	\$ 6,143	\$ (5,524)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>11,667</u>	<u>11,667</u>	<u>6,143</u>	<u>(5,524)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	11,667	11,667	6,143	(5,524)
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>11,667</u>	<u>11,667</u>	<u>6,143</u>	<u>(5,524)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/> -	<hr/> -	<hr/> -	<hr/> -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<hr/> -	<hr/> -	<hr/> -	<hr/> -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 WIC COST POOL-301
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 1,592,404	\$ 1,594,230	\$ 1,594,230	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
TOTAL REVENUES	<u>1,592,404</u>	<u>1,594,230</u>	<u>1,594,230</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	407,497	397,238	397,238	-
Direct Fringe Benefits	221,687	219,709	219,710	1
Intra/Inter Agency	956,667	956,667	956,667	-
Travel	-	-	-	-
Other Operating	6,553	20,616	20,615	(1)
Indirect Costs	-	-	-	-
TOTAL EXPENDITURES	<u>1,592,404</u>	<u>1,594,230</u>	<u>1,594,230</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 BREASTFEEDING PEER COUNSELING-329
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 140,868	\$ 151,868	\$ 146,654	\$ (5,214)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>140,868</u>	<u>151,868</u>	<u>146,654</u>	<u>(5,214)</u>
TOTAL REVENUES	<u>140,868</u>	<u>151,868</u>	<u>146,654</u>	<u>(5,214)</u>
EXPENDITURES				
Hourly Labor	114,260	103,321	103,321	-
Direct Fringe Benefits	9,140	7,904	7,904	-
Equipment	-	-	-	-
Travel	5,850	5,081	5,081	-
Other Operating	8,155	32,394	27,180	(5,214)
Indirect Costs	3,463	3,168	3,168	-
	<u>140,868</u>	<u>151,868</u>	<u>146,654</u>	<u>(5,214)</u>
TOTAL EXPENDITURES	<u>140,868</u>	<u>151,868</u>	<u>146,654</u>	<u>(5,214)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 RYAN WHITE III-362
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ -	\$ -	\$ -	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	12,109	12,109
Nonqualifying Contracts	-	-	-	-
Qualifying Donations	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
Other Federal Funds	<u>433,982</u>	<u>1,030,123</u>	<u>582,026</u>	<u>(448,097)</u>
TOTAL REVENUES	<u>433,982</u>	<u>1,030,123</u>	<u>594,135</u>	<u>(435,988)</u>
EXPENDITURES				
Direct Salaries	176,390	399,991	226,702	(173,289)
Direct Fringe Benefits	99,770	211,535	117,316	(94,219)
Equipment	-	12,443	12,443	-
Travel	4,274	7,553	1,435	(6,118)
Other Operating	153,548	418,799	244,328	(174,471)
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>-</u>	<u>10,255</u>	<u>10,255</u>	<u>-</u>
TOTAL EXPENDITURES	<u>433,982</u>	<u>1,060,576</u>	<u>612,479</u>	<u>(448,097)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(30,453)</u>	<u>(18,344)</u>	<u>12,109</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	30,453	30,453	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>(12,109)</u>	<u>(12,109)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>30,453</u>	<u>18,344</u>	<u>(12,109)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 FAMILY PLANNING-401
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 212,885	\$ 851,528	\$ 843,289	\$ (8,239)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	85,034	85,034
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>212,885</u>	<u>851,528</u>	<u>928,323</u>	<u>76,795</u>
TOTAL REVENUES				
EXPENDITURES				
Direct Salaries	-	10,000	10,000	-
Direct Fringe Benefits	-	5,379	5,379	-
Equipment	-	2,153	2,153	-
Travel	3,200	2,608	2,608	-
Other Operating	184,685	533,175	524,936	(8,239)
Intra/Inter Agency	-	377,000	377,000	-
Indirect Costs	25,000	18,455	18,455	-
	<u>212,885</u>	<u>948,770</u>	<u>940,531</u>	<u>(8,239)</u>
TOTAL EXPENDITURES				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>-</u>	<u>(97,242)</u>	<u>(12,208)</u>	<u>85,034</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	97,242	97,242	-
Operating Transfers Out	-	-	(85,034)	(85,034)
	<u>-</u>	<u>97,242</u>	<u>12,208</u>	<u>(85,034)</u>
TOTAL OTHER FINANCING SOURCES (USES)				
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 STATE CERVICAL CANCER SCREENING-405
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 39,600	\$ 64,200	\$ 58,732	\$ (5,468)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>39,600</u>	<u>64,200</u>	<u>58,732</u>	<u>(5,468)</u>
TOTAL REVENUES	<u>39,600</u>	<u>64,200</u>	<u>58,732</u>	<u>(5,468)</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	36,100	62,760	57,292	(5,468)
Intra/Inter Agency	-	-	-	-
Indirect Costs	<u>3,500</u>	<u>1,440</u>	<u>1,440</u>	<u>-</u>
	<u>39,600</u>	<u>64,200</u>	<u>58,732</u>	<u>(5,468)</u>
TOTAL EXPENDITURES	<u>39,600</u>	<u>64,200</u>	<u>58,732</u>	<u>(5,468)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 CHILDRENS MEDICAL SERVICES-409
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 754,154	\$ 754,154	\$ 753,765	\$ (389)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>754,154</u>	<u>754,154</u>	<u>753,765</u>	<u>(389)</u>
TOTAL REVENUES	<u>754,154</u>	<u>754,154</u>	<u>753,765</u>	<u>(389)</u>
EXPENDITURES				
Direct Salaries	225,213	225,170	225,170	-
Direct Fringe Benefits	126,342	126,317	126,317	-
Equipment	-	-	-	-
Travel	600	274	274	-
Other Operating	387,025	386,959	386,570	(389)
Intra/Inter Agency	-	-	-	-
Indirect Costs	14,974	15,434	15,434	-
	<u>754,154</u>	<u>754,154</u>	<u>753,765</u>	<u>(389)</u>
TOTAL EXPENDITURES	<u>754,154</u>	<u>754,154</u>	<u>753,765</u>	<u>(389)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 OUTPATIENT UNHSI/AUDIOLOGY SUPPORT-460
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 22,612	\$ 22,612	\$ 22,612	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>22,612</u>	<u>22,612</u>	<u>22,612</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	14,785	14,785	14,785	-
Direct Fringe Benefits	6,953	6,953	6,953	-
Equipment	-	-	-	-
Travel	513	513	513	-
Other Operating	361	361	361	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>22,612</u>	<u>22,612</u>	<u>22,612</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 OUTPATIENT UNHSI/AUDIOLOGY SUPPORT (SALARIES)-461
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 42,388	\$ 42,388	\$ 42,388	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>42,388</u>	<u>42,388</u>	<u>42,388</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	20,726	20,492	20,492	-
Direct Fringe Benefits	13,386	12,817	12,816	(1)
Equipment	-	-	-	-
Travel	263	263	263	-
Other Operating	6,242	7,023	7,024	1
Indirect Costs	1,771	1,793	1,793	-
	<u>1,771</u>	<u>1,793</u>	<u>1,793</u>	<u>-</u>
TOTAL EXPENDITURES	<u>42,388</u>	<u>42,388</u>	<u>42,388</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 STATE BREAST AND CERVICAL CANCER-464
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 29,375	\$ 66,500	\$ 61,441	\$ (5,059)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>29,375</u>	<u>66,500</u>	<u>61,441</u>	<u>(5,059)</u>
TOTAL REVENUES	<u>29,375</u>	<u>66,500</u>	<u>61,441</u>	<u>(5,059)</u>
EXPENDITURES				
Direct Salaries	-	6,860	6,860	-
Direct Fringe Benefits	-	3,766	3,767	1
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	27,875	55,048	49,988	(5,060)
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,500	826	826	-
	<u>29,375</u>	<u>66,500</u>	<u>61,441</u>	<u>(5,059)</u>
TOTAL EXPENDITURES	<u>29,375</u>	<u>66,500</u>	<u>61,441</u>	<u>(5,059)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 STATE TOBACCO USE PREVENTION-466
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 65,000	\$ 65,000	\$ 65,000	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	38,388	38,388	38,388	-
Direct Fringe Benefits	21,839	21,643	21,644	1
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	2,951	3,735	3,735	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,822	1,234	1,233	(1)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 PH EMERGENCY PREPAREDNESS-498
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 35,351	\$ 35,351	\$ 35,351	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>35,351</u>	<u>35,351</u>	<u>35,351</u>	<u>-</u>
TOTAL REVENUES	<u>35,351</u>	<u>35,351</u>	<u>35,351</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	18,000	18,000	18,000	-
Travel	-	-	-	-
Other Operating	17,351	17,351	17,351	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
	<u>35,351</u>	<u>35,351</u>	<u>35,351</u>	<u>-</u>
TOTAL EXPENDITURES	<u>35,351</u>	<u>35,351</u>	<u>35,351</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 CDC/CITIES READINESS INITIATIVE-501
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 391,242	\$ 391,242	\$ 391,242	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>391,242</u>	<u>391,242</u>	<u>391,242</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	357,023	357,881	357,881	-
Travel	-	-	-	-
Other Operating	34,219	33,361	33,361	-
Intra/Inter Agency Indirect Costs	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>391,242</u>	<u>391,242</u>	<u>391,242</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 PERINATAL PLANNING-502
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 65,000	\$ 65,000	\$ 65,000	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	30,000	33,371	33,371	-
Direct Fringe Benefits	16,383	18,082	18,082	-
Equipment	-	-	-	-
Travel	1,400	603	603	-
Other Operating	17,217	11,158	11,158	-
Indirect Costs	-	1,786	1,786	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/>	<hr/>	<hr/>	<hr/>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 MATERNAL INFANT EARLY CHILDHOOD HOME VISITING-522
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 35,831	\$ 35,831	\$ 35,831	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>35,831</u>	<u>35,831</u>	<u>35,831</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	7,350	19,359	19,359	-
Direct Fringe Benefits	4,070	10,666	10,666	-
Equipment	-	-	-	-
Travel	500	-	-	-
Other Operating	23,911	5,806	5,806	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
TOTAL EXPENDITURES	<u>35,831</u>	<u>35,831</u>	<u>35,831</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 INFANTS AND TODDLERS WITH DISABILITIES-543
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 123,431	\$ 123,431	\$ 123,431	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	<u>123,431</u>	<u>123,431</u>	<u>123,431</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	77,450	70,886	70,886	-
Direct Fringe Benefits	44,061	39,560	39,560	-
Equipment	-	-	-	-
Travel	-	318	318	-
Other Operating	1,920	12,667	12,667	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	<u>123,431</u>	<u>123,431</u>	<u>123,431</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>	<hr/> <u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 FP DISTRICT CADRE REALIGNMENT-559
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 78,611	\$ 314,444	\$ 313,206	\$ (1,238)
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<u>78,611</u>	<u>314,444</u>	<u>313,206</u>	<u>(1,238)</u>
TOTAL REVENUES	<u>78,611</u>	<u>314,444</u>	<u>313,206</u>	<u>(1,238)</u>
EXPENDITURES				
Direct Salaries	50,149	202,506	201,526	(980)
Direct Fringe Benefits	28,462	111,938	111,680	(258)
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	-	-	-	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	-	-	-	-
	<u>78,611</u>	<u>314,444</u>	<u>313,206</u>	<u>(1,238)</u>
TOTAL EXPENDITURES	<u>78,611</u>	<u>314,444</u>	<u>313,206</u>	<u>(1,238)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HCEPPR COORDINATION-566
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 63,576	\$ 63,576	\$ 63,576	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	63,576	63,576	63,576	-
EXPENDITURES				
Direct Salaries	29,717	31,213	31,213	-
Direct Fringe Benefits	16,201	17,067	17,067	-
Equipment	-	3,181	3,181	-
Travel	500	1,070	1,070	-
Other Operating	15,558	9,250	9,250	-
Intra/Inter Agency	-	-	-	-
Indirect Costs	1,600	1,795	1,795	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	63,576	63,576	63,576	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<hr/> -	<hr/> -	<hr/> -	<hr/> -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 HOSPITAL RESOURCE DEPLOYMENT-567
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 3,672	\$ 3,672	\$ 3,672	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Intra/Inter Agency Contracts	-	-	-	-
Nonqualifying Local Funds	-	-	-	-
TOTAL REVENUES	<u>3,672</u>	<u>3,672</u>	<u>3,672</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	-	-	-
Travel	-	-	-	-
Other Operating	3,672	3,672	3,672	-
Intra/Inter Agency Indirect Costs	-	-	-	-
TOTAL EXPENDITURES	<u>3,672</u>	<u>3,672</u>	<u>3,672</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CLARKE COUNTY BOARD OF HEALTH
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 WIC DIRECT-643
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
DPH-Grant in Aid	\$ 167,544	\$ 171,305	\$ 171,305	\$ -
DPH-Contracts	-	-	-	-
County Participating	-	-	-	-
County Nonparticipating	-	-	-	-
Fee Collections	-	-	-	-
Other Local Funds	-	-	-	-
Donations	-	-	-	-
Contracts	-	-	-	-
State-Other	-	-	-	-
	<u>167,544</u>	<u>171,305</u>	<u>171,305</u>	<u>-</u>
TOTAL REVENUES	<u>167,544</u>	<u>171,305</u>	<u>171,305</u>	<u>-</u>
EXPENDITURES				
Direct Salaries	-	-	-	-
Direct Fringe Benefits	-	-	-	-
Equipment	-	6,970	6,970	-
Travel	4,500	5,586	5,586	-
Other Operating	133,544	122,317	122,317	-
Indirect Costs	29,500	36,432	36,432	-
	<u>167,544</u>	<u>171,305</u>	<u>171,305</u>	<u>-</u>
TOTAL EXPENDITURES	<u>167,544</u>	<u>171,305</u>	<u>171,305</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CLARKE COUNTY BOARD OF HEALTH
STATEMENT OF CHANGES IN FUND BALANCES
GOVERNMENTAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

	<u>OPERATING</u>	<u>PRIOR YEAR PROGRAM INCOME</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
FUND BALANCES, JULY 1, 2013	\$ 454,695	\$ 1,324,785	\$ 1,779,480
ADDITIONS:			
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)	(42,991)	-	(42,991)
Transfer Prior Year Income-FY 2014	(1,291,106)	1,291,106	-
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES AND ADDITIONS	<u>(879,402)</u>	<u>\$ 2,615,891</u>	<u>1,736,489</u>
SUBTRACTIONS:			
Transfer Prior Year Income-FY 2013	1,324,785	(1,324,785)	-
Prior Period Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL DEDUCTIONS	<u>1,324,785</u>	<u>(1,324,785)</u>	<u>-</u>
FUND BALANCES - JUNE 30, 2014	<u>\$ 445,383</u>	<u>\$ 1,291,106</u>	<u>\$ 1,736,489</u>

**CLARKE COUNTY BOARD OF HEALTH
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

State of Georgia Department of Public Health Program/Grant Number	Program/ Grant Amount	Revenue Received During Grant Period	Expenditures During Grant Period	Due (To) From DPH at End of Grant Period
<u>Contract #40500-001-14140988</u>				
001 Public Health Program	\$ 1,410,072	\$ 1,276,001	\$ 1,410,072	\$ 134,071
007 WIC Nutrition Education	15,049	14,350	15,049	699
009 WIC Breastfeeding	36,840	34,049	36,840	2,791
024 Childrens 1st-2	251,148	228,807	251,148	22,341
031 TB Case Management	154,998	154,999	154,998	(1)
044 HIV Prevention Initiative	30,017	21,895	30,017	8,122
056 Breastest and More	104,893	93,871	104,893	11,022
066 Immunization	106,245	87,503	106,245	18,742
069 Immunization School Based Flu Project	13,390	13,390	13,390	-
076 Oral Health	10,798	10,799	10,798	(1)
094 Ryan White Aids Project	263,988	245,852	263,988	18,136
112 Early Intervention	120,744	113,857	120,744	6,887
170 Hypertension	109,910	94,508	109,910	15,402
186 Increasing HPV Coverage Rates	3,000	270	3,000	2,730
245 EPI Capacity	57,051	57,051	57,051	-
270 Public Health Emerg Preparedness	369,686	322,757	369,686	46,929
273 Cities Readiness Initiative	24,894	24,113	24,894	781
280 EPI Capacity Additional	15,000	15,000	15,000	-
283 STD Preventive Clinical Services	6,143	-	6,143	6,143
301 WIC Cost Pool	1,594,230	1,496,039	1,594,230	98,191
329 Breastfeeding Peer Counseling	146,654	132,399	146,654	14,255
401 Family Planning	843,289	758,396	843,289	84,893
405 State Cervical Cancer Screening	58,732	49,315	58,732	9,417
409 Childrens Medical Services	753,765	652,845	753,765	100,920
460 Outpatient UNHSI/Audiology Supp	22,612	22,612	22,612	-
461 UNHSI Salaries	42,388	36,323	42,388	6,065
464 State Breast & Cervical Cancer	61,441	56,680	61,441	4,761
466 State Tobacco Use Prevention	65,000	65,000	65,000	-
498 PH Emergency Preparedness	35,351	35,351	35,351	-
501 CDC/Cities Readiness Initiative	391,242	391,244	391,242	(2)
502 Perinatal Planning	65,000	56,739	65,000	8,261
522 MIECHV	35,831	35,831	35,831	-
543 Infants and Toddlers with Disabilities	123,431	123,431	123,431	-
559 FP District Cadre Realignment	313,206	290,918	313,206	22,288
566 HCEPPR Coordination	63,576	52,700	63,576	10,876
567 Hospital Resource Deployment	3,672	1,236	3,672	2,436
643 WIC Direct	171,305	145,595	171,305	25,710
		<u>\$ 7,211,726</u>	<u>\$ 7,894,591</u>	<u>\$ 682,865</u>

CLARKE COUNTY BOARD OF HEALTH
 SCHEDULE OF VEHICLES
 FOR THE YEAR ENDED JUNE 30, 2014

<u>YEAR</u>	<u>MODEL</u>	<u>SERIAL NUMBER</u>	<u>TITLE</u>
2001	Ford Pickup Truck	773559012194014	Clarke
2005	Toyota Sienna Van	5TDZA23C05S252552	Clarke
2008	Toyota Sienna Van	5TDZK23C68S187871	Clarke
2011	Toyota Prius	JTDKN3DU9B1374368	Clarke
2012	Toyota Prius	JTDKN3DUOC5446472	Clarke
2012	Toyota Prius	JTDZN3EU2C3134047	Clarke
2013	Toyota Prius	JTDKN3DU8D5703766	Clarke
2014	Ford Van	1FBNE3BL6EDA03876	Clarke
2014	Toyota Prius	JTDKN3DU2E0377557	Clarke
2014	Toyota Prius	JTDKN3DU9E0374218	Clarke



**CLENNEY,
POWELL &
RENTZ, P.C.**
CERTIFIED PUBLIC ACCOUNTANTS

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PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S 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**

To the Clarke County Board of Health
Athens, Georgia

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, the financial statements of the governmental activities of Clarke County Board of Health, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Clarke County Board of Health's basic financial statements and have issued our report thereon dated September 17, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Clarke County Board of Health'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 Clarke County Board of Health's internal control. Accordingly, we do not express an opinion on the effectiveness of Clarke County Board of Health'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies (2014-1 and 2014-2).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Clarke County Board of Health'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*.

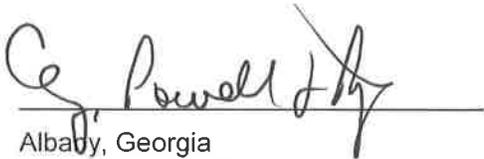
Clarke County Board of Health's Response to Findings

Clarke County Board of Health's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Clarke County Board of Health's response was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CLENNEY, POWELL & RENTZ, P.C.

A handwritten signature in cursive script, appearing to read "C. Powell", is written over a horizontal line.

Albany, Georgia
September 17, 2014



**CLENNEY,
POWELL &
RENTZ, P.C.**
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Clarke County Board of Health
Athens, Georgia

Report on Compliance for Each Major Federal Program

We have audited Clarke County Board of Health's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Clarke County Board of Health's major federal programs for the year ended June 30, 2014. Clarke County Board of Health's major federal programs 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Clarke County Board of Health'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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Clarke County Board of Health'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 Clarke County Board of Health's compliance.

Opinion on Each Major Federal Program

In our opinion, Clarke County Board of Health 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, 2014.

Report on Internal Control over Compliance

Management of Clarke County Board of Health 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 Clarke County Board of Health'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 OMB Circular A-133, 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 Clarke County Board of Health's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

CLENNEY, POWELL AND RENTZ, PC



Albany, Georgia
September 17, 2014

CLARKE COUNTY BOARD OF HEALTH
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Auditor Reference

Number

2013-1	Segregation of Duties - Not Corrected
2013-2	Financial Statement Preparation/Review - Not Corrected.

**CLARKE COUNTY BOARD OF HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014**

SECTION I - SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Clarke County Board of Health.
2. Two significant deficiencies disclosed during the audit of the financial statements are reported in the "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."
3. No instances of noncompliance material to the financial statements of Clarke County Board of Health, which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
4. The auditor's report on compliance for the major federal awards programs for Clarke County Board of Health expresses an unqualified opinion on all major federal programs.
5. Identification of major programs:
 - CFDA # 93.994 Maternal and Child Health Services Block Grants to the States
 - CFDA # 10.557 Special Supplemental Nutrition Program for WIC
 - CFDA # 93.918 Grants of Provide Outpatient EI Services with Respect to HIV
6. The threshold for distinguishing Types A and B programs was \$300,000.
7. Clarke County Board of Health did not qualify as a low-risk auditee.

SECTION II - FINANCIAL STATEMENT FINDINGS

2014-1 Segregation of Duties

Condition:

Accounting staff perform duties that are conflicting for internal control purposes. Overlapping of duties exist in the area of general accounting activities.

Criteria:

A single employee should not complete all phases of transactions.

Cause of Condition:

The Board of Health has a limited number of accounting personnel.

Effect:

Inadequate segregation of duties presents a risk of unauthorized use of assets occurring and not being detected within a timely period.

Recommendation:

While it is not always cost beneficial or practical to have proper segregation of duties, management should implement compensating controls which may include continual supervision of employees, rotation of employee duties and periodic internal reviews by management or others not directly involved in the daily operations of the specific functions being reviewed.

**CLARKE COUNTY BOARD OF HEALTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014**

View of Responsible Officials and Planned Corrective Action:

We agree with the auditor's recommendations. As of July 1, 2014, we have implemented a new accounting staff structure to resolve this deficiency. Accounting staff are now assigned specific tasks encompassing all programs instead of a single individual being responsible for all tasks for specific programs. The task based work assignments will achieve adequate segregation of duties.

2014-2 Financial Statement Preparation

Condition:

Clarke County Board of Health maintains its books on a non-GAAP budgetary basis which requires GASB 34 conversions at year end to reflect GAAP. Management lacks the expertise with which to perform this control function.

Criteria:

A management official should possess the ability and knowledge to prepare and/or review the organization's financial statements including all footnotes and GASB 34 conversions.

Cause of Condition:

Management operates on Department of Public Health budgeting and reporting requirements and not on GAAP reporting requirements. Although management is knowledgeable in presenting GAAP based financial statements, the conversions and disclosures necessitated by GASB 34 requirements are complex for those not familiar with such matters.

Effect:

The above condition impairs management's ability to detect or prevent misstatements and/or omissions in the financial statements.

Recommendation:

We recommend an individual in management better familiarize themselves with generally accepted accounting principles as well as the requirements of GASB 34.

Views of Responsible Officials and Planned Corrective Actions:

We acknowledge the condition described above. However, due to the fact that all reporting and budgeting is based on reporting requirements of DPH, it would not be cost beneficial to hire additional management personnel or train existing personnel to become proficient in the complexities presented by GASB 34 requirements. Management has obtained a general knowledge of such requirements over the years and continues to strive to further their understanding of the complexities of preparing governmental financial statements through additional training and educational opportunities.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no findings or questioned costs relating to the audit of federal awards programs.