

CLAYTON COUNTY BOARD OF HEALTH
JONESBORO, GEORGIA
REPORT ON AUDIT OF FINANCIAL STATEMENTS
AND REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

CLAYTON COUNTY BOARD OF HEALTH

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ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Clayton County Board of Health
Jonesboro, Georgia

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Clayton County Board of Health, a component unit of Clayton County, Georgia, as of and for the year ended June 30, 2012, which collectively comprise the Board of Health's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Clayton County Board of Health's management. Our responsibility is to express opinions 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Clayton County Board of Health, as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated December 12, 2012, on our consideration of Clayton 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 and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 2 through 5 and 21 through 74 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Clayton County Board of Health's 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 not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 financial statements or to the financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

ROBERT BAKER and ASSOCIATES



Certified Public Accountants

Albany, Georgia

December 12, 2012

CLAYTON COUNTY BOARD OF HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS

For The Fiscal Year Ended June 30, 2012

As management of Clayton County Board of Health, we offer readers of the Board's financial statements this narrative of the financial activities of the Organization for the fiscal year ended June 30, 2012. The analysis provides summary financial information for the Board of Health and should be read in conjunction with the Board of Health's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Board of Health's basic financial statements are made up of three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to the financial statements*.

Government Wide Financial Statements

The *Government-wide financial statements* are the **statement of net assets and the statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net assets of governmental activities and business-type activities and the change in net assets. The Board of Health operates Governmental Activities, which are primarily supported by federal and state grants, and medicaid revenues. The Board does not operate any Business-type Activities.

The **statement of net assets** presents information on all assets and liabilities of the Board of Health, with the difference between assets and liabilities reported as net assets. Net assets are reported in three categories; 1) invested in capital assets, net of related debt, 2) restricted, and 3) unrestricted. Assets, liabilities, and net assets are reported for all Governmental Activities separate from the assets, liabilities and net assets of Business-type Activities. The Board of Health is considered a component unit of Clayton County, Georgia.

The **statement of activities** presents information on all revenues and expenses of the Board of Health and the change in net assets. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the Board of Health. Governmental Activities financed by the Board of Health include Public Health, and all other health related programs administered by the Health District.

Fund Financial Statements

Fund financial statements present financial information for governmental funds, proprietary funds, and fiduciary funds. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

Fund financial statements include a **balance sheet and a statement of revenues, expenditures, and changes in fund balances** for all governmental funds. **Comparative statements of revenues and expenditures to budget** are provided for the Board of Health's Grants and Contracts that ended during the Fiscal Year. *Fund financial statements* provide more detailed information about the Board of Health's activities. Individual funds are established by the Board of Health to track revenues that are segregated for specific activities, comply with legal requirements, or account for the use of State and Federal grants.

All assets of the Board of Health are reported in the **statement of net assets**. All liabilities, including future employee benefits obligated but not paid by the Board of Health, are included. The **statement of activities** includes depreciation on all long lived assets of the Board of Health. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, a reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

Notes to the Financial Statements

Notes to the financial statements provide additional detail concerning the financial activities and financial balances of the Board of Health. Additional information about the accounting practices of the Board of Health is included in the *notes to the financial statements*.

FINANCIAL HIGHLIGHTS

Total assets of the Board of Health exceeded total liabilities by \$1,530,853. Unrestricted net assets for Governmental Activities were \$818,853. Governmental Activities restricted net assets were \$367,807. The net investment in Capital Assets is \$344,193. Total liabilities are \$791,110, which includes total non-current liabilities, which are Compensated Absences of \$308,582. Total net assets increased \$74,853. All of this amount is attributable to governmental activities.

FINANCIAL ANALYSIS OF THE BOARD OF HEALTH

The Board of Health’s net assets increased by \$74,853 during the fiscal year. Current assets decreased by 13.69% along with capital assets decreasing by 5.14%. Current liabilities decreased by 45.16% and non-current liabilities decreased by 3.08%.

The following schedule provides a summary of the assets, liabilities and net assets of the Board of Health:

	Net Assets Governmental Activities		Total Percentage Change
	<u>2012</u>	<u>2011</u>	
Current Assets	\$ 1,977,770	\$ 2,291,470	(13.69%)
Capital Assets	<u>344,193</u>	<u>362,838</u>	(5.14%)
Total Assets	\$ <u>2,321,963</u>	\$ <u>2,654,308</u>	(12.52%)
Current Liabilities	\$ 482,528	\$ 879,927	(45.16%)
Non-Current Liabilities	<u>308,582</u>	<u>318,381</u>	(3.08%)
Total Liabilities	\$ <u>791,110</u>	\$ <u>1,198,308</u>	(33.98%)
Net Assets invested in capital assets	\$ 344,193	\$ 362,838	(5.14%)
Net Assets - restricted	367,807	541,075	(32.02%)
Net Assets - unrestricted	<u>818,853</u>	<u>552,087</u>	<u>48.32%</u>
Total net assets	\$ <u>1,530,853</u>	\$ <u>1,456,000</u>	<u>5.14%</u>

Total net assets for Governmental Activities increased \$74,853.

The following is a schedule of the changes in net assets of the Board of Health:

	Changes in Net Assets Governmental Activities		Total Percentage Change
	2012	2011	
Revenues			
Operating Grants and Contributions	\$ 7,455,386	\$ 7,894,140	(5.56%)
Charges for Services	<u>3,528,808</u>	<u>2,661,235</u>	<u>32.60%</u>
Total Revenues	\$ <u>10,984,194</u>	\$ <u>10,555,375</u>	<u>4.06%</u>
Expenses			
Public Health	\$ 3,264,835	\$ 2,868,902	13.80%
WIC Programs	1,737,586	1,706,436	1.83%
Bioterrorism Programs	321,443	78,336	310.34%
Early Intervention Programs	884,147	1,045,332	(15.42%)
TANF Programs	370,036	407,782	(9.26%)
Other Programs	<u>4,331,294</u>	<u>4,373,059</u>	(<u>.96%</u>)
Total Expenses	\$ <u>10,909,341</u>	\$ <u>10,479,847</u>	<u>4.10%</u>
Increase/(Decrease) in Net Assets	\$ <u>74,853</u>	\$ <u>75,528</u>	(<u>.89%</u>)

Governmental Revenues exceeded Expenses for FY12 by \$74,853.

Governmental Activities revenues decreased 5.56% to \$7.5 million while governmental activities expenses increased 4.10% to \$10.9 million. Grant-in-aid and Contributions of \$8.5 million account for 77.38% of the Board of Health's total revenues. Salaries and Fringes of \$7.4 million account for 67.46% of the Board of Health's total expenditures.

FUND FINANCIAL INFORMATION

Governmental Funds

General Fund

The Board of Health's General Fund is the main operating fund of the Board of Health. It is used to account for all financial resources that are not restricted by externally imposed requirements. As of June 30, 2012, total assets were \$1,948,034 and total liabilities were \$390,164. The ending unassigned fund balances, excluding the assigned and committed fund balances of \$532,660, is \$1,025,480. Total sources of funds, \$10,966,180 exceeded the total uses of funds of \$10,890,541 by \$75,639.

Annual budgets for all programs are prepared on the modified accrual basis of accounting. The budgets are amended during the fiscal year to reflect changes in operations. Expenditures are monitored on a monthly basis to comply with funding limits and programmatic intent.

CAPITAL ASSETS ACTIVITY

The Board of Health's Capital Assets include only Furniture and Equipment. Clayton County, Georgia owns all Board of Health Facilities, except those rented from outside sources.

OTHER FINANCIAL INFORMATION

Clayton County Board of Health (CCBOH) began FY12 with an increase to our GGIA (General Grant-in-Aid) in the amount of \$60,450 (Year 1 phase in of the new formula =15%). Throughout the fiscal year, we received additional funds from the State to offset the rise in both the Health Insurance fringe rate and the Retirement fringe rate. We received an additional \$ 372,684 for these increases. If needed, we moved these funds to any State funded program to cover the cost of those fringe increases. We also received \$28,902 from the State's Emergency Reserve Fund. Even though Medicaid Revenue and Client Fee Revenue were down, we ended the fiscal year with an increase to our Fund Balance of \$76K.

CCBOH applied for and was awarded several new grants this fiscal year, including:

- Safe Kids Task Force Grant
- Parents as Teachers (PAT) Grant

CCBOH was also awarded additional funds to continue several grants currently being funded:

- March of Dimes
- Komen Breast Cancer
- Kaiser Foundation - Safety Net Grant
- Department of Health & Human Services, Office of Adolescent Health - Teen Pregnancy Prevention (Clayton Can Soar to the Top) - Federal Grant
- United Way
- Ryan White Part A - Federal Grant

Requests for Information

This financial report is designed to provide a general overview of the Board of Health's finances. Questions concerning any information provided in the report or requests for additional financial information should be addressed to:

District Health Director
Clayton County Board of Health
1117 Battlecreek Road
Jonesboro, Georgia 30236

CLAYTON COUNTY BOARD OF HEALTH

STATEMENT OF NET ASSETS

June 30, 2012

GOVERNMENTAL
ACTIVITIES

ASSETS

Current Assets:

Cash	\$	1,467,509
Accounts Receivable		453,587
Due from DPH		<u>56,674</u>
Total Current Assets	\$	<u>1,977,770</u>

Capital Assets, Net of Accumulated
Depreciation, Where Applicable:
Furniture and Equipment

344,193

Total Assets \$ 2,321,963

LIABILITIES

Current Liabilities:

Accounts Payable	\$	260,424
Due to DPH		144,959
Compensated Absences		<u>77,145</u>
Total Current Liabilities	\$	<u>482,528</u>

Non-Current Liabilities:

Compensated Absences 308,582

Total Liabilities \$ 791,110

NET ASSETS

Invested in Capital Assets	\$	344,193
Restricted		367,807
Unrestricted		<u>818,853</u>
Total Net Assets	\$	<u>1,530,853</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

CLAYTON COUNTY BOARD OF HEALTH

STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2012

<u>Functions</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Revenue and Changes in Net Assets</u>
				<u>Total Governmental Activities</u>
Governmental Activities:				
Public Health	\$ 3,264,835	\$ 1,248,698	\$ 2,090,690	\$ 74,553
WIC Programs	1,737,586	840	1,737,046	300
Bioterrorism Programs	321,443	-	321,443	-
Early Intervention Programs	884,147	31,882	852,265	-
TANF Programs	370,036	14,456	355,580	-
Other Programs	<u>4,331,294</u>	<u>2,232,932</u>	<u>2,098,362</u>	<u>-</u>
	\$ <u>10,909,341</u>	\$ <u>3,528,808</u>	\$ <u>7,455,386</u>	
				Change in Net Assets \$ 74,853
				Net Assets - Beginning of Year <u>1,456,000</u>
				Net Assets - End of Year \$ <u>1,530,853</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

CLAYTON COUNTY BOARD OF HEALTH
BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2012

ASSETS

		GENERAL FUND
CURRENT ASSETS		
Cash and Cash Equivalents	\$	1,467,509
Accounts Receivable		423,851
Due from DPH		<u>56,674</u>
Total Current Assets	\$	<u>1,948,034</u>
TOTAL ASSETS	\$	<u>1,948,034</u>

LIABILITIES AND FUND BALANCES

CURRENT LIABILITIES		
Accounts Payable	\$	245,205
Due to DPH		<u>144,959</u>
Total Current Liabilities	\$	<u>390,164</u>

FUND BALANCES		
Unassigned	\$	1,025,480
Assigned		164,583
Committed		<u>367,807</u>
Total Fund Balances	\$	1,557,870

Fees receivable that are not available to pay for current period expenditures and, therefore, are not reported in the Fund Financial Statements.		29,736
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Capital assets used in government activities are not financial resources and, therefore, are not reported in the Fund Financial Statements.		344,193
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Accounts payable are not due and payable in the current period and, therefore, are not reported in the Fund Financial Statements.		(15,219)
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Compensated absences are not due and payable in the current period and, therefore, are not reported in the Fund Financial Statements.		(<u>385,727</u>)
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Net Assets of Governmental Activities		\$ <u>1,530,853</u>
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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

CLAYTON COUNTY BOARD OF HEALTH

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS

For the Fiscal Year Ended June 30, 2012

REVENUES

Department of Public Health	
Grant-In-Aid	\$ 6,757,386
Federal Contracts	1,044,574
County Participating	113,403
County Non-Participating	584,597
Outpatient Medicaid	15,832
Outpatient Medicaid-DSPS	42,189
Qualifying Donations	209,437
Family Planning Fees	8,671
Outpatient Client Fees	227,768
Environmental Fees	433,899
Administrative Claiming Fees	85,734
Intra/Inter Agency	1,285,564
Qualifying Local Funds	135,630
Health Check Fees	15,379
Miscellaneous Revenues	<u>6,117</u>
TOTAL REVENUES	\$ <u>10,966,180</u>

EXPENDITURES

Salaries and Hourly	\$ 5,042,410
Fringe Benefits	2,316,989
Equipment	186,376
Equipment - Non-participating	11,280
Travel	96,894
Supplies and Materials	502,239
Printing & Publications	91,130
Communications	64,533
Utilities	14,618
Repairs and Maintenance	134,717
Direct Client Benefits	370,841
Postage	13,645
Pharmacy	80,827
Computer Software	11,721
Contracted Services	584,050
Per Diem and Fees	500
Other Operating Expenses	161,891
Intra/Inter Agency	229,451
Indirect Costs	<u>976,429</u>
TOTAL EXPENDITURES	\$ <u>10,890,541</u>

EXCESS OF REVENUES OVER (UNDER) EXPENDITURES \$ 75,639

FUND BALANCE-BEGINNING OF YEAR 1,482,231

FUND BALANCE-END OF YEAR \$ 1,557,870

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

CLAYTON COUNTY BOARD OF HEALTH
 COMBINED STATEMENT OF CHANGES IN FUND BALANCES

For the Fiscal Year Ended June 30, 2012

	<u>UNASSIGNED FUND</u>	<u>ASSIGNED DONATIONS</u>	<u>COMMITTED BOARD DESIGNATED FUND</u>	<u>TOTAL</u>
FUND BALANCES - JULY 1, 2011	\$ 941,156	\$ 157,469	\$ 383,606	\$ 1,482,231
ADDITIONS:				
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	84,324	-	-	84,324
Restricted Revenues	<u>-</u>	<u>287,017</u>	<u>-</u>	<u>287,017</u>
TOTAL FUND BALANCES AND ADDITIONS	\$ <u>1,025,480</u>	\$ <u>444,486</u>	\$ <u>383,606</u>	\$ <u>1,853,572</u>
DEDUCTIONS:				
Restricted Expenditures	\$ <u>-</u>	\$ <u>279,903</u>	\$ <u>15,799</u>	\$ <u>295,702</u>
TOTAL DEDUCTIONS	\$ <u>-</u>	\$ <u>279,903</u>	\$ <u>15,799</u>	\$ <u>295,702</u>
FUND BALANCES - JUNE 30, 2012	\$ <u>1,025,480</u>	\$ <u>164,583</u>	\$ <u>367,807</u>	\$ <u>1,557,870</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

CLAYTON COUNTY BOARD OF HEALTH
 RECONCILIATION OF THE COMBINED STATEMENT
 OF REVENUES AND EXPENDITURES - GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES

For The Fiscal Year Ended June 30, 2012

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Net change in fund balances	\$	75,639
<p>Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:</p>		
Capital Outlay		107,902
Depreciation Expense	(126,547)
<p>Fee revenue, net of allowance for doubtful accounts, in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.</p>		
		17,714
<p>Expenses related to accounts payable are not due and payable in the current period and, therefore, are not reported as expenditures in governmental funds.</p>		
	(12,104)
<p>Compensated absences expenses 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.</p>		
		<u>12,249</u>
Change in Net Assets of Governmental Activities	\$	<u><u>74,853</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Clayton County Board of Health conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of significant policies: The financial statements have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with the subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of these accounting policies are described below.

REPORTING ENTITY

The Clayton County Health Department is governed by the Clayton County Board of Health. These financial statements report only the financial activities of the Clayton County Board of Health. These financial statements are included as a discretely presented component unit of County, Georgia. The Board does not exercise any authority over any other entity which would require inclusion in these financial statements as required by Section 2100 of the Codification of Governmental Accounting and Financial Reporting Standards.

GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the Statement of Net Assets and the Statement of Activities) report information on all of the non-fiduciary activities of the Agency. Governmental activities are normally supported by client fees and grant-in-aid from the Georgia Department of Public Health. (DPH)

The Statement of Activities reports the expenses of a given function or activity and are offset by program revenues. Direct expenses are those that are clearly identifiable to activities within a specific function or identifiable program. Program revenues include: 1.) Charges to clients for services provided by the Agency, and 2.) Grants and contributions that are restricted to meeting the operational requirement of a particular function or identifiable program as specified by DPH, county participating and county nonparticipating funds and other granting agencies.

The government-wide financial statements report using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Agency considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when the related liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded as expenditures only when payment is due.

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

BASIS OF PRESENTATION

The financial transactions of the Board of Health are recorded in individual funds. 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/expenses.

GASB Statement 34 *Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments* sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Board of Health electively added funds, as major funds, which either had debt outstanding or specific community focus. The non-major governmental funds are combined in a single column in the fund financial statements.

Governmental Funds

The measurement focus of the Governmental Funds (in the fund financial statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the major Governmental Funds of the Board of Health:

- The General Fund accounts for all of the Board of Health's services and is the primary operating unit of the Board of Health.

BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses 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.

The government-wide statements are presented on an accrual basis of accounting. The Governmental Funds in the fund financial statements are presented on a modified accrual basis.

Accrual

Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual

Under the modified basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the following 3 months. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt and compensated absences, if any, are recognized when due.

CLAYTON COUNTY BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

FUND BALANCES

Governmental funds report nonspendable fund balance for amounts that cannot be spent because they are either (a) not in spendable form; or (b) legally or contractually required to be maintained intact. Restricted fund balance is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. Committed fund balance is reported for amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Health's highest level of decision-making authority, the Board of Health. A formal resolution of the Board of Health is required to establish, modify, or rescind a fund balance commitment. The Board of Health reports assigned fund balance for amounts that are constrained by the Board's intent to be used for specific purposes, but are neither restricted nor committed. Unassigned fund balance is the residual amount remaining that does not meet any other criterion.

When the Board of Health incurs an expenditure for purposes for which various fund balance classifications can be used, it is the Board of Health's policy to use restricted fund balance first, then committed fund balance, assigned fund balance, and finally unassigned fund balance.

NET ASSETS - Net assets represent the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the Board of Health has spent) for the acquisition, construction or improvement of those assets. Net assets are reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net assets are reported as unrestricted.

The Board of Health applies restricted resources first when an expense is incurred for purposes which both restricted and unrestricted net assets are available.

Clayton County Board of Health has no proprietary or fiduciary funds.

CAPITAL ASSETS AND DEPRECIATION - GOVERNMENT-WIDE FINANCIAL STATEMENTS - Capital assets are recorded as follows for the Statement of Net Assets and Statement of Activities:

The Board of Health's capital assets with useful lives of more than one year are stated at historical cost. Donated assets are stated at fair value on the date of the donation. The Board of Health capitalizes all assets with a cost of \$500 or more as purchased. The cost of normal repairs and maintenance that do not add to the asset value or materially extend the useful lives are not capitalized. Capital assets cumulative amounts include only those assets that the Board of Health holds title. Capital assets are depreciated using the straight-line method. Estimated useful lives, in years, for depreciable assets are as follows:

Computer Equipment	5
Furniture and Other Equipment	7

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

COMPENSATED ABSENCES - Amounts of vested or accumulated annual leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. Board of Health employees earn 10, 12 or 14 hours of annual leave per month depending on length of service. The maximum allowable accumulation is 360 hours for any one employee. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, "Accounting for Compensated Absences", no liability is recorded for nonvesting accumulated rights to receive sick pay benefits. Board of Health employees earn 10 hours per month sick leave up to a maximum of 720 hours. If an employee terminates he/she forfeits all accumulated sick leave.

Compensated absences are accrued and recorded as a liability on the government-wide financial statements. The annual change in the liability is reflected in the Statement of Activities.

BUDGETARY RESTRICTIONS - Line item budgets were developed as part of the grant agreements. Provisions were made for revision of the budgets during the year. The budgeted amounts shown in the accompanying statements reflect the original and final revised budgets for the grants. All budgets were prepared on the modified accrual basis of accounting.

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.

Certain significant estimates in this financial statement include:

- Medicaid revenue and receivables.
- Depreciation expense on Agency owned assets.
- Current portion of accrued leave.

CONTINGENCIES - The Board of Health's nature of business is such that it ordinarily results in a certain amount of litigation. In the opinion of management for the Board of Health, there is no litigation in which the outcome will have a material effect on the financial statements.

RISK MANAGEMENT - All of the furniture and equipment of the Clayton County Board of Health is insured through an umbrella policy with the Clayton County Board of Commissioners.

GASB STATEMENT 63 - GASB Statement 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* (GASB 63) was issued to provide guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. The requirements of GASB 63 are effective for fiscal year 2013. The Board of Health is currently evaluating the impact, if any, that GASB 63 may have on its financial statements

The Clayton County Board of Health does not own any buildings.

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

NOTE 2 - DEPOSITS AND INVESTMENTS

Total deposits and investments as of June 30, 2012, are summarized as follows:

As reported in the Statement of Net Assets:

Cash and cash equivalents	\$ <u>1,467,509</u>
Cash deposited with financial institutions	\$ <u>1,467,509</u>

Interest rate risk. The Board of Health does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Custodial credit risk - deposits. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of June 30, 2012, the Board of Health did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements.

NOTE 3 - DUE FROM/TO DPH

The District 3, Unit 3, Clayton County Board of Health has grants and contracts receivable from and advances payable to the Georgia Department of Public Health (DPH) for the fiscal year ended June 30, 2012 as follows:

Program Number	<u>June 30, 2012</u>	<u>Due From</u>	<u>Due To</u>	<u>Net</u>
Public Health Master Agreement				
009	WIC Breastfeeding	\$ -	\$ 1	\$ (1)
024	Children's 1 ST - 2	-	1	(1)
030	Children's 1 ST - 4	6,587	6,587	-
044	HIV Prevention Initiative	-	2,018	(2,018)
245	EPI Capacity	16,964	-	16,964
247	Public Health Emergency Preparedness	-	1	(1)
301	WIC Cost Pool	-	1	(1)
344	Community Health Awareness Screening & Education Program	-	1,106	(1,106)
409	CP CMS Clinics	-	22,014	(22,014)
498	PH Emergency Preparedness Program	-	3,415	(3,415)
501	Cities Readiness Initiative	-	3,600	(3,600)
559	Family Planning Cadre	9,853	9,517	336
577	Tuberculosis: Comprehensive Clinical	-	198	(198)
		\$ <u>33,404</u>	\$ <u>48,459</u>	\$ (<u>15,055</u>)

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

NOTE 3 - DUE FROM/TO DPH - CONTINUED

Program Number	<u>June 30, 2012</u>	<u>Due From</u>	<u>Due To</u>	<u>Net</u>
Audit Adjustments FY12:				
007	WIC Nutrition	\$ -	\$ 132	\$ (132)
009	WIC Breastfeeding	-	384	(384)
056	Breastest & More	-	750	(750)
094	Ryan White	-	1,597	(1,597)
112	Early Intervention Services	-	5,481	(5,481)
238	Teen Center Youth Development	-	4,735	(4,735)
247	BEPPR Risk Management	-	3,000	(3,000)
269	Prevent HIV in Corrections	-	1,726	(1,726)
298	Children's First Developmental Specialist	-	35	(35)
301	WIC Cost Pool	-	68	(68)
409	CP CMS Clinics	-	7,577	(7,577)
464	State Breast & Cervical Cancer Screenings	-	770	(770)
466	State Tobacco Use Prevention	-	191	(191)
514	Partnership Improving Birth	-	3,105	(3,105)
543	Infants and Toddlers with Disabilities	-	10,096	(10,096)
547	Family Planning Expansion	-	5,964	(5,964)
549	Georgia Nutrition and Physical Activity Initiative - Supplement	-	2,381	(2,381)
559	Family Planning Cadre	-	41	(41)
562	Male Reproductive Health	-	2,636	(2,636)
643	WIC Direct	-	4,323	(4,323)
		\$ -	\$ 54,992	\$ (54,992)

June 30, 2011

Audit Adjustments:

557	Children's 1 st -4	\$ 12,347	\$ -	\$ 12,347
562	Male Reproductive Health	7,589	-	7,589
571	H1N1 Phase III - Mass Vaccine Implementation	634	-	634
		\$ 20,570	\$ -	\$ 20,570

7/10 6123.39
8/10 6123.39

8/10 7589.29

5/11 634.06

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

NOTE 3 - DUE FROM/TO DPH - CONTINUED

Program Number	<u>June 30, 2010</u>	<u>Due From</u>	<u>Due To</u>	<u>Net</u>
Audit Adjustments:				
056	Breastest & More	\$ -	\$ 8,463	\$ (8,463)
112	Early Intervention Services	-	1,353	(1,353)
119	Cardiovascular Health	-	2,205	(2,205)
238	Teen Center Youth Development	-	3,164	(3,164)
306	Youth Development Coordination	-	151	(151)
430	CP Teen Pregnancy Prevention	-	2,284	(2,284)
514	Partnership Improving Birth	-	3,684	(3,684)
542	Preparedness and Emergency Response For Bioterrorism	-	3,258	(3,258)
562	Male Reproductive Health	-	401	(401)
564	B/T Cities Readiness Initiative	-	1,641	(1,641)
565	Preparedness and Emergency Response For Bioterrorism	-	1,484	(1,484)
571	H1N1 Phase III-Mass Vaccine Implementation	-	605	(605)
		\$ -	\$ <u>28,693</u>	\$ (<u>28,693</u>)
<u>June 30, 2009</u>				
Audit Adjustments:				
009	WIC Breastfeeding	\$ -	\$ 30	\$ (30)
643	WIC Direct	-	6,085	(6,085)
		\$ -	\$ <u>6,115</u>	\$ (<u>6,115</u>)
<u>June 30, 2008</u>				
Audit Adjustments:				
269	Prevent HIV in Corrections	\$ 2,700	\$ -	\$ 2,700
129	Strategic National Stockpile	-	6,700	(6,700)
		\$ <u>2,700</u>	\$ <u>6,700</u>	\$ (<u>4,000</u>)
	TOTAL	\$ <u>56,674</u>	\$ <u>144,959</u>	\$ (<u>88,285</u>)

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2012

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2012 was as follows:

	<u>Balance</u> <u>June 30, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2012</u>
Capital Assets Being Depreciated:				
Computer Equipment	\$ 853,775	\$ 67,153	\$ -	\$ 920,928
Furniture and Other Equipment	556,250	28,773	-	585,023
Building Improvements	<u>73,868</u>	<u>11,976</u>	-	<u>85,844</u>
Total Capital Assets Being Depreciated	\$ <u>1,483,893</u>	\$ <u>107,902</u>	\$ -	\$ <u>1,591,795</u>
Less Accumulated Depreciation For:				
Computer Equipment	\$ 670,126	\$ 88,734	\$ -	\$ 758,860
Furniture and Other Equipment	<u>450,929</u>	<u>37,813</u>	-	<u>488,742</u>
Total Accumulated Depreciation	\$ <u>1,121,055</u>	\$ <u>126,547</u>	\$ -	\$ <u>1,247,602</u>
Total Capital Assets Being Depreciated (Net)	\$ <u><u>362,838</u></u>	\$ (<u><u>18,645</u></u>)	\$ -	\$ <u><u>344,193</u></u>

NOTE 5 - COMPENSATED ABSENCES

At termination, employees are paid for any accumulated annual leave. The liability for accumulated annual leave at June 30, 2012 is estimated by management to be \$385,727. This amount includes \$27,411 for payroll tax liabilities related to the accrued leave.

The following is a schedule of changes in annual leave for the fiscal year ending June 30, 2012:

<u>July 1, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2012</u>
\$ <u>397,976</u>	\$ -	\$ <u>12,249</u>	\$ <u>385,727</u>

Forfeited leave is accumulated and according to certain provisions can be utilized for extended major illnesses and retirement. No sick leave is paid upon employee termination.

NOTE 6 - RETIREMENT PLAN

The employees of the Clayton County Board of Health are covered by the Employee's Retirement System of the State of Georgia. Total retirement contributions for the year ended June 30, 2012 were \$470,012 based on qualifying salaries of \$4,688,261. Ten year historical information may be obtained from the Employee's Retirement System of Georgia.

NOTE 7 - SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through December 12, 2012, the date on which the financial statements were available to be issued.

ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON REQUIRED SUPPLEMENTARY INFORMATION

Clayton County Board of Health
Jonesboro, Georgia

Our report on our audit appears on page 1. Our audit was made primarily for the purpose of rendering an opinion on the financial statements, taken as a whole, shown on page 2 to 5 of this report. The data included in this report on pages 21 to 74, although not considered necessary for a fair presentation of assets and liabilities and results of operations in conformity with the basis of accounting described in Note 1, is presented primarily for supplemental analysis purposes. This additional information has been subjected to the audit procedures applied in the audit of the financial statements and is, in our opinion, fairly stated in all material respects in relation to the financial statements taken as a whole.

ROBERT BAKER and ASSOCIATES

ROBERT BAKER AND ASSOCIATES

Certified Public Accountants
Albany, Georgia
December 12, 2012

REQUIRED SUPPLEMENTARY INFORMATION

CLAYTON COUNTY BOARD OF HEALTH

PUBLIC HEALTH - 001

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 930,654	\$ 1,392,690	\$ 1,392,690	\$ -
County Participating	113,403	113,403	113,403	-
County Non-Participating	584,597	584,597	584,597	-
Outpatient Client Fees	290,000	206,282	206,282	-
Health Check	75,000	15,379	15,379	-
Environmental Fees	365,000	433,899	433,899	-
Medicaid DSPS	75,000	33,876	33,876	-
Administrative Claiming	200,000	85,735	85,735	-
Qualifying Local Funds	395,172	45,775	47,532	1,757
Qualifying Donations	3,491	7,116	7,116	-
Miscellaneous Revenue	-	-	498	498
Intra/Inter Agency	<u>75,884</u>	<u>113,650</u>	<u>113,650</u>	-
Total Revenues	\$ <u>3,108,201</u>	\$ <u>3,032,402</u>	\$ <u>3,034,657</u>	\$ <u>2,255</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 2,223,113	\$ 1,948,627	\$ 1,948,626	\$ (1)
Equipment	59,000	38,358	38,358	-
Other Operating Expenditures	443,701	500,512	418,444	(82,068)
Intra/Inter Agency	-	146,568	146,568	-
Indirect Cost	<u>382,387</u>	<u>398,337</u>	<u>398,337</u>	-
Total Expenditures	\$ <u>3,108,201</u>	\$ <u>3,032,402</u>	\$ <u>2,950,333</u>	\$ (<u>82,069</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ <u>84,324</u>	\$ <u>84,324</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ <u>84,324</u>	\$ <u>84,324</u>

CLAYTON COUNTY BOARD OF HEALTH

WIC - NUTRITION EDUCATION - 007

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>7,745</u>	\$ <u>18,322</u>	\$ <u>18,321</u>	\$ (<u>1</u>)
EXPENDITURES				
Other Operating Expenditures	\$ <u>7,745</u>	\$ <u>18,322</u>	\$ <u>18,321</u>	\$ (<u>1</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
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>

CLAYTON COUNTY BOARD OF HEALTH

WIC - BREASTFEEDING - 009

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>6.978</u>	\$ <u>17.210</u>	\$ <u>17.210</u>	\$ <u>-</u>
EXPENDITURES				
Other Operating Expenditures	\$ <u>6.978</u>	\$ <u>17.210</u>	\$ <u>17.210</u>	\$ <u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
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>

CLAYTON COUNTY BOARD OF HEALTH

CHILDREN'S 1st - 2 - 024

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>118,050</u>	\$ <u>36,964</u>	\$ <u>36,963</u>	\$ (<u>1</u>)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 71,575	\$ 26,236	\$ 26,235	\$ (1)
Equipment	3,200	287	287	-
Other Operating Expenditures	16,545	3,729	3,729	-
Intra/Inter Agency	1,648	1,236	1,236	-
Indirect Costs	<u>25,082</u>	<u>5,476</u>	<u>5,476</u>	-
Total Expenditures	\$ <u>118,050</u>	\$ <u>36,964</u>	\$ <u>36,963</u>	\$ (<u>1</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>

CLAYTON COUNTY BOARD OF HEALTH

CHILDREN'S 1st - 3 - 029

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>47,739</u>	\$ <u>47,739</u>	\$ <u>47,739</u>	\$ <u>-</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 21,906	\$ 28,336	\$ 28,336	\$ -
Equipment	-	26	26	-
Other Operating Expenditures	<u>25,833</u>	<u>19,377</u>	<u>19,377</u>	-
Total Expenditures	\$ <u>47,739</u>	\$ <u>47,739</u>	\$ <u>47,739</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>

CLAYTON COUNTY BOARD OF HEALTH

CHILDREN'S 1st - 4 - 030

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 85,259	\$ 82,648	\$ 82,648	\$ -
Intra/Inter Agency	-	1,430	1,430	-
Total Revenues	\$ <u>85,259</u>	\$ <u>84,078</u>	\$ <u>84,078</u>	\$ <u>-</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 75,066	\$ 66,114	\$ 66,113	\$ (1)
Equipment	-	161	161	-
Other Operating Expenditures	1,929	1,695	1,696	1
Intra/Inter Agency	412	952	952	-
Indirect Costs	7,852	15,156	15,156	-
Total Expenditures	\$ <u>85,259</u>	\$ <u>84,078</u>	\$ <u>84,078</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>

CLAYTON COUNTY BOARD OF HEALTH

COMMUNITY BASED TB - 031

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 174,587	\$ 174,587	\$ 174,587	\$ -
Intra/Inter Agency	<u>-</u>	<u>3,317</u>	<u>3,317</u>	<u>-</u>
Total Revenues	\$ <u>174,587</u>	\$ <u>177,904</u>	\$ <u>177,904</u>	\$ <u>-</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 91,225	\$ 126,806	\$ 126,806	\$ -
Equipment	1,215	1,500	1,500	-
Other Operating Expenditures	62,853	31,459	31,459	-
Intra/Inter Agency	2,061	2,061	2,061	-
Indirect Costs	<u>17,233</u>	<u>16,078</u>	<u>16,078</u>	<u>-</u>
Total Expenditures	\$ <u>174,587</u>	\$ <u>177,904</u>	\$ <u>177,904</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>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

CLAYTON COUNTY BOARD OF HEALTH

HUD - LEAD HAZARD CONTROL - 33

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>1,358</u>	\$ <u>1,358</u>	\$ <u>1,358</u>	\$ <u>-</u>
EXPENDITURES				
Other Operating Expenditures	\$ <u>1,358</u>	\$ <u>1,358</u>	\$ <u>1,358</u>	\$ <u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
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>

CLAYTON COUNTY BOARD OF HEALTH

ADMIN CADRE - 041

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 71,655	\$ 71,655	\$ 71,655	\$ -
Intra/Inter Agency	<u>-</u>	<u>2,318</u>	<u>2,318</u>	<u>-</u>
Total Revenues	\$ <u>71,655</u>	\$ <u>73,973</u>	\$ <u>73,973</u>	\$ <u>-</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 71,655	\$ 73,856	\$ 73,856	\$ -
Other Operating Expenditures	<u>-</u>	<u>117</u>	<u>117</u>	<u>-</u>
Total Expenditures	\$ <u>71,655</u>	\$ <u>73,973</u>	\$ <u>73,973</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>

CLAYTON COUNTY BOARD OF HEALTH

HIV PREVENTION INITIATIVE - 044

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ 70,881	\$ 70,881	\$ 68,863	\$ (2,018)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 51,208	\$ 51,208	\$ 49,788	\$ (1,420)
Equipment	270	2,045	2,045	-
Other Operating Expenditures	15,403	14,483	13,885	(598)
Indirect Costs	4,000	3,145	3,145	-
Total Expenditures	\$ 70,881	\$ 70,881	\$ 68,863	\$ (2,018)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

ADMIN DISTRICT RENT - 054

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>25,467</u>	\$ <u>25,467</u>	\$ <u>25,467</u>	\$ _____ -
EXPENDITURES				
Intra/Inter Agency	\$ <u>25,467</u>	\$ <u>25,467</u>	\$ <u>25,467</u>	\$ _____ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Operating Transfers (Out)	(_____ -)	(_____ -)	(_____ -)	(_____ -)
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>

CLAYTON COUNTY BOARD OF HEALTH

BREASTEST & MORE - 056

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>33,675</u>	\$ <u>67,350</u>	\$ <u>67,350</u>	\$ <u>-</u>
EXPENDITURES				
Other Operating Expenditures	\$ <u>32,328</u>	\$ <u>64,656</u>	\$ <u>64,656</u>	\$ <u>-</u>
Indirect Costs	<u>1,347</u>	<u>2,694</u>	<u>2,694</u>	<u>-</u>
Total Expenditures	\$ <u>33,675</u>	\$ <u>67,350</u>	\$ <u>67,350</u>	\$ <u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
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>

CLAYTON COUNTY BOARD OF HEALTH

IMMUNIZATION PROGRAM - 066

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 33,948	\$ 75,848	\$ 75,848	\$ -
EXPENDITURES				
Salaries and Fringe Benefits	\$ 31,707	\$ 37,956	\$ 37,956	\$ -
Equipment	-	334	334	-
Other Operating Expenditures	-	31,153	31,153	-
Intra/Inter Agency	412	412	412	-
Indirect Costs	<u>1,829</u>	<u>5,993</u>	<u>5,993</u>	-
Total Expenditures	\$ <u>33,948</u>	\$ <u>75,848</u>	\$ <u>75,848</u>	\$ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

ORAL HEALTH - 076

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 81,000	\$ 81,000	\$ 81,000	\$ -
Outpatient Medicaid Fees	12,243	2,807	2,807	-
Outpatient Client Fees	22,634	18,517	18,517	-
Intra/Inter Agency	<u>47,395</u>	<u>71,187</u>	<u>70,658</u>	(<u>529</u>)
Total Revenues	\$ <u>163,272</u>	\$ <u>173,511</u>	\$ <u>172,982</u>	\$ (<u>529</u>)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 141,999	\$ 144,529	\$ 144,001	\$ (528)
Equipment	625	657	657	-
Other Operating Expenditures	-	8,617	8,616	(1)
Intra/Inter Agency	1,648	1,648	1,648	-
Indirect Costs	<u>19,000</u>	<u>18,060</u>	<u>18,060</u>	-
Total Expenditures	\$ <u>163,272</u>	\$ <u>173,511</u>	\$ <u>172,982</u>	\$ (<u>529</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

HIV DISTRICT RENT - 089

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 11,673	\$ 11,673	\$ 11,673	\$ -
EXPENDITURES				
Intra/Inter Agency	\$ 11,673	\$ 11,673	\$ 11,673	\$ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

RYAN WHITE AIDS PROJECT - 094

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 146,899	\$ 212,405	\$ 209,549	\$ (2,856)
Intra/Inter Agency	-	141	141	-
Total Revenues	\$ <u>146,899</u>	\$ <u>212,546</u>	\$ <u>209,690</u>	\$ (<u>2,856</u>)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 93,442	\$ 133,041	\$ 130,185	\$ (2,856)
Other Operating Expenditures	38,802	68,354	68,354	-
Indirect Costs	14,655	11,151	11,151	-
Total Expenditures	\$ <u>146,899</u>	\$ <u>212,546</u>	\$ <u>209,690</u>	\$ (<u>2,856</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH
 EARLY INTERVENTION SERVICES COORDINATION - 112
 COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 634,043	\$ 505,043	\$ 505,043	\$ -
Outpatient Medicaid Fees	-	7,357	7,357	-
Intra/Inter Agency	-	<u>21,536</u>	<u>21,536</u>	-
Total Revenues	\$ <u>634,043</u>	\$ <u>533,936</u>	\$ <u>533,936</u>	\$ -
EXPENDITURES				
Salaries and Fringe Benefits	\$ 388,247	\$ 342,418	\$ 342,418	\$ -
Equipment	5,377	5,143	5,143	-
Other Operating Expenditures	178,086	121,530	121,528	(2)
Intra/Inter Agency	3,297	3,297	3,297	-
Indirect Costs	<u>59,036</u>	<u>61,548</u>	<u>61,550</u>	<u>2</u>
Total Expenditures	\$ <u>634,043</u>	\$ <u>533,936</u>	\$ <u>533,936</u>	\$ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH
DC TEENAGE PREGNANCY PREVENTION - 130
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-in-Aid	\$ 8,986	\$ 8,986	\$ 8,986	\$ -
EXPENDITURE				
Other Operating Expenditures	\$ 8,986	\$ 8,986	\$ 8,986	\$ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

DISTRICT OPERATIONS - 195

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Qualifying Other Local Funds	\$ -	\$ 1,304	\$ 1,304	\$ -
Intra/Inter Agency	<u>1,128,706</u>	<u>1,007,869</u>	<u>1,007,869</u>	-
Total Revenues	\$ <u>1,128,706</u>	\$ <u>1,009,173</u>	\$ <u>1,009,173</u>	\$ -
EXPENDITURES				
Salaries and Fringe Benefits	\$ 910,419	\$ 806,948	\$ 806,948	\$ -
Equipment	72,200	65,085	65,085	-
Other Operating Expenditures	142,920	128,074	128,074	-
Intra/Inter Agency	<u>3,167</u>	<u>9,066</u>	<u>9,066</u>	-
Total Expenditures	\$ <u>1,128,706</u>	\$ <u>1,009,173</u>	\$ <u>1,009,173</u>	\$ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

IMMUNIZATION - PHBG - 200

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-in-Aid	\$ <u>31,727</u>	\$ <u>31,727</u>	\$ <u>31,727</u>	\$ <u>-</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 31,727	\$ 30,796	\$ 30,796	\$ -
Intra/Inter Agency	-	412	412	-
Indirect Costs	-	519	519	-
Total Expenditures	\$ <u>31,727</u>	\$ <u>31,727</u>	\$ <u>31,727</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>

CLAYTON COUNTY BOARD OF HEALTH

TEEN CENTER YOUTH DEVELOPMENT - 238

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>27,000</u>	\$ <u>58,282</u>	\$ <u>58,282</u>	\$ <u>-</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 15,035	\$ 19,577	\$ 19,577	\$ -
Equipment	140	224	224	-
Other Operating Expenditures	7,727	28,647	28,647	-
Intra/Inter Agency	-	412	412	-
Indirect Costs	<u>4,098</u>	<u>9,422</u>	<u>9,422</u>	-
Total Expenditures	\$ <u>27,000</u>	\$ <u>58,282</u>	\$ <u>58,282</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>

CLAYTON COUNTY BOARD OF HEALTH

BIOTERRORISM - OTHER ACTIVITIES - 241

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u> 175</u>	\$ <u> 164</u>	\$ <u> 164</u>	\$ <u> -</u>
EXPENDITURES				
Other Operating Expenditures	\$ <u> 175</u>	\$ <u> 164</u>	\$ <u> 164</u>	\$ <u> -</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>
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>

CLAYTON COUNTY BOARD OF HEALTH

EPI CAPACITY - 245

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 57,051	\$ 57,051	\$ 57,051	\$ -
Intra/Inter Agency	-	992	992	-
Total Revenues	<u>\$ 57,051</u>	<u>\$ 58,043</u>	<u>\$ 58,043</u>	<u>\$ -</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 46,296	\$ 49,052	\$ 49,052	\$ -
Equipment	-	506	506	-
Other Operating Expenditures	3,578	2,224	2,224	-
Intra/Inter Agency	-	824	824	-
Indirect Costs	7,177	5,437	5,437	-
Total Expenditures	<u>\$ 57,051</u>	<u>\$ 58,043</u>	<u>\$ 58,043</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

PUBLIC HEALTH EMERGENCY PREPAREDNESS - 247

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ 28,750	\$ 6,165	\$ 6,164	\$ (1)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 28,750	\$ 6,165	\$ 6,164	\$ (1)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

PREVENT HIV IN CORRECTIONS - 269

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>33,210</u>	\$ <u>33,210</u>	\$ <u>33,210</u>	\$ <u>-</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 24,068	\$ 23,696	\$ 23,697	\$ 1
Equipment	210	227	227	-
Other Operating Expenditures	5,592	5,747	5,746	(1)
Intra/Inter Agency	-	412	412	-
Indirect Costs	<u>3,340</u>	<u>3,128</u>	<u>3,128</u>	-
Total Expenditures	\$ <u>33,210</u>	\$ <u>33,210</u>	\$ <u>33,210</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>

CLAYTON COUNTY BOARD OF HEALTH

EPI CAPACITY/ADDITIONAL - 280

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Intra/Inter Agency	-	252	252	-
Total Revenues	<u>\$ 15,000</u>	<u>\$ 15,252</u>	<u>\$ 15,252</u>	<u>\$ -</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 13,227	\$ 13,726	\$ 13,726	\$ -
Equipment	-	28	28	-
Other Operating Expenditures	-	18	18	-
Indirect Costs	1,773	1,480	1,480	-
Total Expenditures	<u>\$ 15,000</u>	<u>\$ 15,252</u>	<u>\$ 15,252</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>

CLAYTON COUNTY BOARD OF HEALTH

CHILDREN'S 1ST DEVELOPMENTAL SPECIALIST - 298

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ 9,490	\$ 9,490	\$ 9,490	\$ -
EXPENDITURES				
Salaries and Fringe Benefits	\$ 8,997	\$ 8,782	\$ 8,782	\$ -
Other Operating Expenditures	81	296	296	-
Intra/Inter Agency	412	412	412	-
Total Expenditures	\$ 9,490	\$ 9,490	\$ 9,490	\$ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

WIC COST POOL - 301

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>310,506</u>	\$ <u>1,289,210</u>	\$ <u>1,225,337</u>	\$ (<u>63,873</u>)
EXPENDITURES				
Salaries and Fringe Benefits	\$ <u>310,506</u>	\$ <u>1,289,210</u>	\$ <u>1,225,337</u>	\$ (<u>63,873</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>
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>

CLAYTON COUNTY BOARD OF HEALTH

YOUTH DEVELOPMENT COORDINATION - 306

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ 17,500	\$ 70,000	\$ 70,000	\$ -
EXPENDITURES				
Salaries and Fringe Benefits	\$ 13,073	\$ 53,259	\$ 53,259	\$ -
Equipment	112	230	230	-
Other Operating Expenditures	2,402	6,614	6,614	-
Intra/Inter Agency	-	412	412	-
Indirect Costs	<u>1,913</u>	<u>9,485</u>	<u>9,485</u>	-
Total Expenditures	\$ <u>17,500</u>	\$ <u>70,000</u>	\$ <u>70,000</u>	\$ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

BREASTFEEDING PEER COUNSEL - 329

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>19,565</u>	\$ <u>78,260</u>	\$ <u>78,260</u>	\$ <u>-</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 16,880	\$ 60,055	\$ 60,056	\$ 1
Equipment	-	150	150	-
Other Operating Expenditures	709	7,984	7,984	-
Intra/Inter Agency	-	1,649	1,648	(1)
Indirect Costs	<u>1,976</u>	<u>8,422</u>	<u>8,422</u>	<u>-</u>
Total Expenditures	\$ <u>19,565</u>	\$ <u>78,260</u>	\$ <u>78,260</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>

CLAYTON COUNTY BOARD OF HEALTH

COMMUNITY HEALTH AWARENESS & EDUCATION PROGRAM - 344

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>12,293</u>	\$ <u>12,293</u>	\$ _____	\$ (<u>12,293</u>)
EXPENDITURES				
Other Operating Expenditures	\$ <u>12,293</u>	\$ <u>12,293</u>	\$ _____	\$ (<u>12,293</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ _____	\$ _____	\$ _____	\$ _____
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ _____	\$ _____	\$ _____	\$ _____
Operating Transfers (Out)	(_____)	(_____)	(_____)	(_____)
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>

CLAYTON COUNTY BOARD OF HEALTH

COMPREHENSIVE HIV/STD PROGRAM - 368

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>25,041</u>	\$ <u>25,041</u>	\$ <u>25,041</u>	\$ <u>-</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 24,922	\$ 24,950	\$ 24,949	\$ (1)
Other Operating Expenditures	<u>119</u>	<u>91</u>	<u>92</u>	<u>1</u>
Total Expenditures	\$ <u>25,041</u>	\$ <u>25,041</u>	\$ <u>25,041</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>

CLAYTON COUNTY BOARD OF HEALTH

CP FAMILY PLANNING - 401

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 208,768	\$ 208,768	\$ 208,768	\$ -
Outpatient Medicaid Fees	10,992	5,669	5,669	-
Family Planning Fees	12,572	8,671	8,671	-
Qualifying Donations	-	116	116	-
Total Revenues	<u>\$ 232,332</u>	<u>\$ 223,224</u>	<u>\$ 223,224</u>	<u>\$ -</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 176,203	\$ 143,571	\$ 143,571	\$ -
Equipment	2,568	5,195	5,195	-
Other Operating Expenditures	28,263	49,978	49,978	-
Intra/Inter Agency	412	412	412	-
Indirect Costs	<u>24,886</u>	<u>24,068</u>	<u>24,068</u>	<u>-</u>
Total Expenditures	<u>\$ 232,332</u>	<u>\$ 223,224</u>	<u>\$ 223,224</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>

CLAYTON COUNTY BOARD OF HEALTH

CP EPSDT CASE MANAGEMENT - 404

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 39,462	\$ 39,462	\$ 39,462	\$ -
Intra/Inter Agency	-	645	645	-
Total Revenues	<u>\$ 39,462</u>	<u>\$ 40,107</u>	<u>\$ 40,107</u>	<u>\$ -</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 33,844	\$ 34,406	\$ 34,406	\$ -
Other Operating Expenditures	591	1,377	1,377	-
Intra/Inter Agency	-	4,324	4,324	-
Indirect Costs	5,027	-	-	-
Total Expenditures	<u>\$ 39,462</u>	<u>\$ 40,107</u>	<u>\$ 40,107</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>

CLAYTON COUNTY BOARD OF HEALTH

STATE CERVICAL CANCER SCREENING - 405

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ 13,874	\$ 25,523	\$ 25,523	\$ -
EXPENDITURES				
Other Operating Expenditures	\$ 13,027	\$ 23,829	\$ 23,829	\$ -
Indirect Costs	847	1,694	1,694	-
Total Expenditures	\$ 13,874	\$ 25,523	\$ 25,523	\$ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

CP CHILDREN'S MEDICAL SERVICES CLINICS - 409

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 244,598	\$ 244,598	\$ 215,075	\$ (29,523)
Intra/Inter Agency	-	3,123	3,123	-
Outpatient Medicaid - DSPS	<u>2,887</u>	<u>8,314</u>	<u>8,314</u>	-
Total Revenues	\$ <u>247,485</u>	\$ <u>256,035</u>	\$ <u>226,512</u>	\$ (<u>29,523</u>)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 161,072	\$ 105,701	\$ 105,702	\$ 1
Equipment	750	822	822	-
Other Operating Expenditures	52,900	121,157	91,633	(29,524)
Intra/Inter Agency	1,236	1,236	1,236	-
Indirect Costs	<u>31,527</u>	<u>27,119</u>	<u>27,119</u>	-
Total Expenditures	\$ <u>247,485</u>	\$ <u>256,035</u>	\$ <u>226,512</u>	\$ <u>29,523</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

OUTPATIENT UNHSI/AUDIT SUPPORT - 460

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 20,112	\$ 20,112	\$ 20,112	\$ -
Intra/Inter Agency	-	382	382	-
Total Revenues	\$ <u>20,112</u>	\$ <u>20,494</u>	\$ <u>20,494</u>	\$ -
EXPENDITURES				
Salaries and Fringe Benefits	\$ 20,061	\$ 20,001	\$ 20,002	\$ 1
Other Operating Expenditures	51	493	492	(1)
Total Expenditures	\$ <u>20,112</u>	\$ <u>20,494</u>	\$ <u>20,494</u>	\$ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

UNHSI - SALARIES - 461

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 35,788	\$ 41,691	\$ 41,691	\$ -
Intra/Inter Agency	-	679	679	-
Total Revenues	<u>\$ 35,788</u>	<u>\$ 42,370</u>	<u>\$ 42,370</u>	<u>\$ -</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 35,663	\$ 35,558	\$ 35,558	\$ -
Equipment	125	3,882	3,882	-
Other Operating Expenditures	-	100	100	-
Intra/Inter Agency	-	412	412	-
Indirect Costs	-	2,418	2,418	-
Total Expenditures	<u>\$ 35,788</u>	<u>\$ 42,370</u>	<u>\$ 42,370</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>

CLAYTON COUNTY BOARD OF HEALTH
STATE BREAST & CERVICAL CANCER SCREENING - 464
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>20,000</u>	\$ <u>38,000</u>	\$ <u>38,000</u>	\$ <u>-</u>
EXPENDITURES				
Other Operating Expenditures	\$ 15,550	\$ 33,250	\$ 33,250	\$ -
Indirect Costs	<u>4,450</u>	<u>4,750</u>	<u>4,750</u>	<u>-</u>
Total Expenditures	\$ <u>20,000</u>	\$ <u>38,000</u>	\$ <u>38,000</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)	(<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>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

CLAYTON COUNTY BOARD OF HEALTH

HEALTH PROMOTION INITIATIVE - 466

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>65,000</u>	\$ <u>65,000</u>	\$ <u>65,000</u>	\$ _____ -
EXPENDITURES				
Salaries and Fringe Benefits	\$ 56,307	\$ 51,208	\$ 51,208	\$ -
Equipment	-	551	551	-
Other Operating Expenditures	-	5,707	5,707	-
Intra/Inter Agency	412	412	412	-
Indirect Costs	<u>8,281</u>	<u>7,122</u>	<u>7,122</u>	-
Total Expenditures	\$ <u>65,000</u>	\$ <u>65,000</u>	\$ <u>65,000</u>	\$ _____ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(_____ -)	(_____ -)	(_____ -)	(_____ -)
TOTAL OTHER FINANCING SOURCES (USES)	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

CLAYTON COUNTY BOARD OF HEALTH

PH EMERGENCY PREPAREDNESS PROGRAM - 498

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>300,000</u>	\$ <u>300,000</u>	\$ <u>296,585</u>	\$ (<u>3,415</u>)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 232,824	\$ 238,714	\$ 235,299	\$ (3,415)
Equipment	4,021	4,144	4,144	-
Other Operating Expenditures	32,331	26,506	26,506	-
Intra/Inter Agency	824	824	824	-
Indirect Costs	<u>30,000</u>	<u>29,812</u>	<u>29,812</u>	-
Total Expenditures	\$ <u>300,000</u>	\$ <u>300,000</u>	\$ <u>296,585</u>	\$ (<u>3,415</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Operating Transfers (Out)	(_____ -)	(_____ -)	(_____ -)	(_____ -)
TOTAL OTHER FINANCING SOURCES (USES)	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

CLAYTON COUNTY BOARD OF HEALTH

CITIES READINESS INITIATIVE - 501

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ 40,000	\$ 40,000	\$ 18,530	\$ (21,470)
EXPENDITURES				
Other Operating Expenditures	\$ 36,000	\$ 36,000	\$ 14,530	\$ (21,470)
Indirect Costs	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
Total Expenditures	\$ 40,000	\$ 40,000	\$ 18,530	\$ (21,470)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

PARTNERSHIP IMPROVING BIRTH - 514

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 196,000	\$ 156,000	\$ 156,000	\$ -
Intra/Inter Agency	-	2,949	2,949	-
Qualifying Local Funds	-	470	-	(470)
Total Revenues	<u>\$ 196,000</u>	<u>\$ 159,419</u>	<u>\$ 158,949</u>	<u>\$ (470)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 145,619	\$ 76,681	\$ 76,681	\$ -
Equipment	2,126	1,992	1,992	-
Other Operating Expenditures	20,765	56,760	56,290	(470)
Intra/Inter Agency	2,473	2,473	2,473	-
Indirect Costs	<u>25,017</u>	<u>21,513</u>	<u>21,513</u>	<u>-</u>
Total Expenditures	<u>\$ 196,000</u>	<u>\$ 159,419</u>	<u>\$ 158,949</u>	<u>\$ (470)</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

INFANTS AND TODDLERS WITH DISABILITIES - 543

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 490,222	\$ 347,222	\$ 347,222	\$ -
Intra/Inter Agency	-	2,989	2,989	-
Total Revenues	\$ <u>490,222</u>	\$ <u>350,211</u>	\$ <u>350,211</u>	\$ <u>-</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 129,313	\$ 284,859	\$ 284,859	\$ -
Equipment	-	990	990	-
Other Operating Expenditures	286,367	14,039	14,039	-
Intra/Inter Agency	412	412	412	-
Indirect Costs	74,130	49,911	49,911	-
Total Expenditures	\$ <u>490,222</u>	\$ <u>350,211</u>	\$ <u>350,211</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>

CLAYTON COUNTY BOARD OF HEALTH

FAMILY PLANNING EXPANSION - 547

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>65,520</u>	\$ <u>65,520</u>	\$ <u>65,520</u>	\$ _____ -
EXPENDITURES				
Salaries and Fringe Benefits	\$ 57,223	\$ 35,209	\$ 35,209	\$ _____ -
Other Operating Expenditures	1,651	23,915	23,915	_____ -
Intra/Inter Agency	412	412	412	_____ -
Indirect Costs	<u>6,234</u>	<u>5,984</u>	<u>5,984</u>	_____ -
Total Expenditures	\$ <u>65,520</u>	\$ <u>65,520</u>	\$ <u>65,520</u>	\$ _____ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Operating Transfers (Out)	(_____ -)	(_____ -)	(_____ -)	(_____ -)
TOTAL OTHER FINANCING SOURCES (USES)	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

CLAYTON COUNTY BOARD OF HEALTH

CHILDREN'S 1ST - FIRST CARE - 557

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 19,887	\$ 10,362	\$ 10,362	\$ -
Intra/Inter Agency	-	2,039	2,039	-
Total Revenues	\$ <u>19,887</u>	\$ <u>12,401</u>	\$ <u>12,401</u>	\$ <u>-</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 19,632	\$ 8,785	\$ 8,785	\$ -
Equipment	-	1,799	1,799	-
Other Operating Expenditures	255	1,405	1,405	-
Intra/Inter Agency	-	412	412	-
Total Expenditures	\$ <u>19,887</u>	\$ <u>12,401</u>	\$ <u>12,401</u>	\$ <u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(-)	(-)	(-)	(-)
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>

CLAYTON COUNTY BOARD OF HEALTH

FAMILY PLANNING CADRE - 559

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 105,748	\$ 105,748	\$ 105,748	\$ -
Intra/Inter Agency	-	1,617	1,617	-
Total Revenues	<u>\$ 105,748</u>	<u>\$ 107,365</u>	<u>\$ 107,365</u>	<u>\$ -</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 84,934	\$ 94,953	\$ 94,953	\$ -
Other Operating Expenditures	6,519	-	-	-
Intra/Inter Agency	824	824	824	-
Indirect Costs	13,471	11,588	11,588	-
Total Expenditures	<u>\$ 105,748</u>	<u>\$ 107,365</u>	<u>\$ 107,365</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

MALE REPRODUCTIVE HEALTH - 562

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ <u>81,000</u>	\$ <u>81,000</u>	\$ <u>81,000</u>	\$ _____ -
EXPENDITURES				
Salaries and Fringe Benefits	\$ 41,857	\$ 47,230	\$ 47,230	\$ -
Equipment	-	42	42	-
Other Operating Expenditures	27,731	23,742	23,742	-
Intra/Inter Agency	412	412	412	-
Indirect Costs	<u>11,000</u>	<u>9,574</u>	<u>9,574</u>	-
Total Expenditures	\$ <u>81,000</u>	\$ <u>81,000</u>	\$ <u>81,000</u>	\$ _____ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(_____ -)	(_____ -)	(_____ -)	(_____ -)
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>

CLAYTON COUNTY BOARD OF HEALTH

HCEPPR - COORDINATION - 566

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>66,276</u>	\$ <u>66,276</u>	\$ <u>66,276</u>	\$ <u> -</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 61,373	\$ 62,407	\$ 62,407	\$ -
Equipment	200	136	136	-
Other Operating Expenditures	1,800	830	830	-
Indirect Costs	<u>2,903</u>	<u>2,903</u>	<u>2,903</u>	-
Total Expenditures	\$ <u>66,276</u>	\$ <u>66,276</u>	\$ <u>66,276</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>

CLAYTON COUNTY BOARD OF HEALTH

TUBERCULOSIS: COMPREHENSIVE CLINICAL - 577

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ <u>2,200</u>	\$ <u>2,200</u>	\$ <u>940</u>	\$ (<u>1,260</u>)
EXPENDITURES				
Other Operating Expenditures	\$ <u>2,200</u>	\$ <u>2,200</u>	\$ <u>940</u>	\$ (<u>1,260</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
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>

CLAYTON COUNTY BOARD OF HEALTH

BCW/ARRA OF 2009 PART C EI SYSTEM - 579

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 71,884	\$ 50,438	\$ 50,438	\$ -
EXPENDITURES				
Salaries and Fringe Benefits	\$ 63,567	\$ 46,143	\$ 46,143	\$ -
Equipment	705	705	705	-
Other Operating Expenditures	<u>7,612</u>	<u>3,590</u>	<u>3,590</u>	-
Total Expenditures	\$ <u>71,884</u>	\$ <u>50,438</u>	\$ <u>50,438</u>	\$ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(-)	(-)	(-)	(-)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	\$ -	\$ -

CLAYTON COUNTY BOARD OF HEALTH

WIC DIRECT - 643

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 171,160	\$ 401,005	\$ 398,458	\$ (2,547)
Outpatient Fees	-	840	540	(300)
Total Revenues	<u>\$ 171,160</u>	<u>\$ 401,845</u>	<u>\$ 398,998</u>	<u>\$ (2,847)</u>
EXPENDITURES				
Equipment	\$ 3,420	\$ 25,858	\$ 25,858	\$ -
Other Operating Expenditures	116,030	182,052	179,205	(2,847)
Inter/Intra Agency	-	14,836	14,836	-
Indirect Costs	<u>51,710</u>	<u>179,099</u>	<u>179,099</u>	<u>-</u>
Total Expenditures	<u>\$ 171,160</u>	<u>\$ 401,845</u>	<u>\$ 398,998</u>	<u>\$ (2,847)</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>

CLAYTON COUNTY BOARD OF HEALTH

CLAYTON CAN SOAR TO THE TOP

CONTRACT #TP1AH000034-01-00 2017G

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Period Beginning September 1, 2010 and Ending August 31, 2011

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Federal Grant - HHS	\$ <u>847,517</u>	\$ <u>847,517</u>	\$ <u>495,550</u>	\$ (<u>351,967</u>)
EXPENDITURES				
Direct Salaries and Fringe Benefits	\$ 438,138	\$ 438,138	\$ 277,126	\$ (161,012)
Travel	19,497	19,497	15,120	(4,377)
Equipment	11,472	23,472	22,951	(521)
Supplies	13,567	30,000	25,468	(4,532)
Contractual Services	286,397	199,400	88,085	(111,315)
Other	<u>78,446</u>	<u>137,010</u>	<u>66,800</u>	(<u>70,210</u>)
Total Expenditures	\$ <u>847,517</u>	\$ <u>847,517</u>	\$ <u>495,550</u>	\$ (<u>351,967</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(_____ -)	(_____ -)	(_____ -)	(_____ -)
TOTAL OTHER FINANCING SOURCES (USES)	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

CLAYTON COUNTY BOARD OF HEALTH

THE RYAN WHITE COMPREHENSIVE RESOURCE EMERGENCY ACT

TITLE I GRANT - NON MAI

CONTRACT #PO 118 11SC79271B-TR

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Period Beginning May 1, 2011 and Ending April 30, 2012

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Federal Grant	\$ <u>218,966</u>	\$ <u>225,705</u>	\$ <u>222,914</u>	\$ (<u>2,791</u>)
EXPENDITURES				
Direct Salaries and Fringe Benefits	\$ 153,522	\$ 121,494	\$ 120,946	\$ (548)
Materials/Supplies	3,200	31,874	29,631	(2,243)
Contractual Services	29,292	67,067	67,067	-
Other	<u>32,952</u>	<u>5,270</u>	<u>5,270</u>	<u>-</u>
Total Expenditures	\$ <u>218,966</u>	\$ <u>225,705</u>	\$ <u>222,914</u>	\$ (<u>2,791</u>)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	(-)	(-)	(-)	(-)
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>

OTHER REPORTS

ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON SCHEDULE OF STATE CONTRACTUAL ASSISTANCE

Clayton County Board of Health
Jonesboro, Georgia

We have audited the accompanying financial statements of the Clayton County Board of Health, as of and for the year ended June 30, 2012, and have issued our report thereon dated December 12, 2012. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of state contractual assistance is presented for purposes of additional analysis as required by Procedure 1244 of the DPH Directives Information System and is not a required part of the financial statements of the Clayton County Board of Health. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

ROBERT BAKER and ASSOCIATES



Certified Public Accountants
Albany, Georgia
December 12, 2012

CLAYTON COUNTY BOARD OF HEALTH
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

STATE OF GEORGIA DEPARTMENT OF PUBLIC HEALTH GRANT/CONTRACT NUMBER	GRANT/ CONTRACT AMOUNT	REVENUE RECEIVED DURING GRANT PERIOD	EXPENDITURES DURING GRANT PERIOD	DUE (TO) FROM DPH @ END OF GRANT PERIOD
001 Public Health Program	\$ 1,392,690	\$ 1,392,690	\$ 1,392,690	\$ -
007 WIC Nutrition Education	\$ 18,322	\$ 18,321	\$ 18,321	\$ -
009 WIC Breastfeeding	\$ 17,210	\$ 17,211	\$ 17,210	\$ (1)
024 Children's 1 ST - 2	\$ 36,964	\$ 36,964	\$ 36,963	\$ (1)
029 Children's 1 ST - 3	\$ 47,739	\$ 47,739	\$ 47,739	\$ -
030 Children's 1 ST - 4	\$ 82,648	\$ 82,648	\$ 82,648	\$ -
031 Community Based TB	\$ 174,587	\$ 174,587	\$ 174,587	\$ -
033 HUD-Lead Hazard Control	\$ 1,358	\$ 1,358	\$ 1,358	\$ -
041 Admin Cadre	\$ 71,655	\$ 71,655	\$ 71,655	\$ -
044 HIV Prevention Initiative	\$ 70,881	\$ 70,881	\$ 68,863	\$ (2,018)
054 Admin District Rent	\$ 25,467	\$ 25,467	\$ 25,467	\$ -
056 Breastest & More	\$ 67,350	\$ 67,350	\$ 67,350	\$ -
066 Immunization Program	\$ 75,848	\$ 75,848	\$ 75,848	\$ -
076 Oral Health	\$ 81,000	\$ 81,000	\$ 81,000	\$ -
089 HIV District Rent	\$ 11,673	\$ 11,673	\$ 11,673	\$ -
094 Ryan White Aids Project	\$ 212,405	\$ 209,549	\$ 209,549	\$ -
112 Early Intervention Services	\$ 505,043	\$ 505,043	\$ 505,043	\$ -
130 DC Teenage Pregnancy Prevention	\$ 8,986	\$ 8,986	\$ 8,986	\$ -
200 Immunization-PHBG	\$ 31,727	\$ 31,727	\$ 31,727	\$ -
238 Teen Center/Youth Development	\$ 58,282	\$ 58,282	\$ 58,282	\$ -

CLAYTON COUNTY BOARD OF HEALTH

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE – CONTINUED

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

STATE OF GEORGIA DEPARTMENT OF PUBLIC HEALTH GRANT/CONTRACT NUMBER	GRANT/ CONTRACT AMOUNT	REVENUE RECEIVED DURING GRANT PERIOD	EXPENDITURES DURING GRANT PERIOD	DUE (TO) FROM DPH @ END OF GRANT PERIOD
241 Bioterrorism-Other Activity	\$ 164	\$ 164	\$ 164	\$ -
245 EPI Capacity	\$ 57,051	\$ 40,087	\$ 57,051	\$ 16,964
247 Public Health Emergency Preparedness Program	\$ 6,165	\$ 6,165	\$ 6,164	\$ (1)
269 Prevent HIV in Corrections	\$ 33,210	\$ 33,210	\$ 33,210	\$ -
280 EPI Capacity/Additional	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
298 Children's 1 ST - Developmental Specialist	\$ 9,490	\$ 9,490	\$ 9,490	\$ -
301 WIC Cost Pool	\$ 1,289,210	\$ 1,225,338	\$ 1,225,337	\$ (1)
306 Youth Development Coordination	\$ 70,000	\$ 70,000	\$ 70,000	\$ -
329 Breastfeeding Peer Counsel	\$ 78,260	\$ 78,260	\$ 78,260	\$ -
344 Community Health Awareness Screening & Education Program	\$ 12,293	\$ 1,106	\$ -	\$ (1,106)
368 Comprehensive HIV/STD Program	\$ 25,041	\$ 25,041	\$ 25,041	\$ -
401 CP Family Planning	\$ 208,768	\$ 208,768	\$ 208,768	\$ -
404 CP EPSDT Case Management	\$ 39,462	\$ 39,462	\$ 39,462	\$ -
405 State Cervical Cancer Screening	\$ 25,523	\$ 25,523	\$ 25,523	\$ -
409 CP Children's Medical Services - Clinics	\$ 244,598	\$ 237,089	\$ 215,075	\$ (22,014)
460 Outpatient UNHSI/ Audio Support	\$ 20,112	\$ 20,112	\$ 20,112	\$ -

CLAYTON COUNTY BOARD OF HEALTH

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE – CONTINUED

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

STATE OF GEORGIA DEPARTMENT OF PUBLIC HEALTH GRANT/CONTRACT NUMBER	GRANT/ CONTRACT AMOUNT	REVENUE RECEIVED DURING GRANT PERIOD	EXPENDITURES DURING GRANT PERIOD	DUE (TO) FROM DPH @ END OF GRANT PERIOD
461 UNHSI - Salaries	\$ 41,691	\$ 41,691	\$ 41,691	\$ -
464 State Breast and Cervical Cancer Screening	\$ 38,000	\$ 38,000	\$ 38,000	\$ -
466 Health Promotion Initiative	\$ 65,000	\$ 65,000	\$ 65,000	\$ -
498 PH Emergency Preparedness Program	\$ 300,000	\$ 300,000	\$ 296,585	\$ (3,415)
501 Cities Readiness Initiative	\$ 40,000	\$ 22,130	\$ 18,530	\$ (3,600)
514 Partnership Improving Birth	\$ 156,000	\$ 156,000	\$ 156,000	\$ -
543 Infants and Toddlers with Disabilities	\$ 347,222	\$ 347,222	\$ 347,222	\$ -
547 Family Planning Expansion	\$ 65,520	\$ 65,520	\$ 65,520	\$ -
557 Children's 1 st First Care	\$ 10,362	\$ 10,362	\$ 10,362	\$ -
559 Family Planning Cadre	\$ 105,748	\$ 105,412	\$ 105,748	\$ 336
562 Male Reproductive Health	\$ 81,000	\$ 81,000	\$ 81,000	\$ -
566 HCEPPR - Coordination	\$ 66,276	\$ 66,276	\$ 66,276	\$ -
577 Tuberculosis: Comprehensive Clinical	\$ 2,200	\$ 1,138	\$ 940	\$ (198)
579 BCW/ARRA of 2009 Part C EI System	\$ 50,438	\$ 50,438	\$ 50,438	\$ -
643 WIC Direct	\$ <u>401,005</u>	\$ <u>398,458</u>	\$ <u>398,458</u>	\$ <u>-</u>
	\$ <u>6,896,644</u>	\$ <u>6,772,441</u>	\$ <u>6,757,386</u>	\$ (<u>15,055</u>)

ROBERT BAKER and ASSOCIATES

CERTIFIED 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

Clayton County Board of Health
Jonesboro, Georgia

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Clayton County Board of Health, as of and for the year ended June 30, 2012, which collectively comprise Clayton County Board of Health's basic financial statements and have issued our report thereon dated December 12, 2012. 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.

Internal Control Over Financial Reporting

Management of Clayton County Board of Health is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Clayton County Board of Health's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Clayton County Board of Health's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Clayton County Board of Health's internal control over financial reporting.

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 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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies in internal control over financial reporting. These findings are listed as item 2012-01. A *significant deficiency* is a deficiency, or 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.

Compliance and Other Matters

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

We noted certain matters that we reported to management of Clayton County Board of Health in a separate letter dated December 12, 2012.

Clayton County Board of Health's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Clayton County Board of Health's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of Health, others within the entity, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

ROBERT BAKER and ASSOCIATES

ROBERT BAKER AND ASSOCIATES

Certified Public Accountants
Albany, Georgia
December 12, 2012

ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Clayton County Board of Health
Jonesboro, Georgia

Compliance

We have audited Clayton 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 Clayton County Board of Health's major federal programs for the year ended June 30, 2012. Clayton 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Clayton County Board of Health's management. Our responsibility is to express an opinion on Clayton County Board of Health's compliance based on our audit.

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 Clayton 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. Our audit does not provide a legal determination of Clayton County Board of Health's compliance with those requirements.

In our opinion, Clayton County Board of Health complied, in all material respects, with the 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, 2012.

Internal Control Over Compliance

Management of Clayton County Board of Health is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Clayton County Board of Health's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance 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 Clayton 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 significant 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Health, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

ROBERT BAKER and ASSOCIATES

Robert Baker and Associates

Certified Public Accountants

Albany, Georgia

December 12, 2012

CLAYTON COUNTY BOARD OF HEALTH
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Fiscal Year Ended June 30, 2012

<u>GRANTOR AGENCY</u>	<u>PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>GRANT NUMBER</u>	<u>EXPENDITURES</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through the Georgia Department of Public Health:				
	Immunization	93.268	40500-054-12120631	\$ 75,848
	Title XIX-Medical Administration	93.778	40500-054-12120631	43,817
	Early Intervention- Infants and Toddlers	84.181	40500-054-12120631	347,222
	Preventative Health Block Grant-SHAPP/ Violence Against Women	93.991	40500-054-12120631	31,727
	TANF-Nontraditional Clinics	93.558	40500-054-12120631	374,014
	Bioterrorism Preparedness Response	93.069	40500-054-12120631	321,444
	Maternal and Child Health Block Grant	93.994	40500-054-12120631	174,930
	Ryan White HIV Care	93.917	40500-054-12120631	209,549
	Title X - Family Planning	93.217	40500-054-12120631	241,693
	Bioterrorism Preparedness	93.283	40500-054-12120631	67,350
	AIDS Prevention	93.940	40500-054-12120631	127,114
	TB Control	93.116	40500-054-12120631	940
	Bioterrorism Hospital Preparedness	93.889	40500-054-12120631	66,276
	ARRA-Special Education	84.393A	40500-054-12120631	59,928
	Environmental Public Health and Emergency Response	93.070	40500-054-12120631	<u>1,358</u>
Total U.S. Department of Health and Human Services				\$ <u>2,143,210</u>

CLAYTON COUNTY BOARD OF HEALTH
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Fiscal Year Ended June 30, 2012

<u>GRANTOR AGENCY</u>	<u>PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>GRANT NUMBER</u>	<u>EXPENDITURES</u>
U.S. DEPARTMENT OF AGRICULTURE				
Passed through the Georgia Department of Public Health:				
	W.I.C. Programs	10.557	40500-054-12120631	\$ <u>1,737,586</u>
OTHER AGENCIES:				
Passed through Fulton County:				
	Clayton County - Ryan White Title I	93.917	PO 118 11SC79271B-TR	\$ 225,469
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
	Clayton County Can Soar	93.297	TP1AH000034-01-00 2017G	<u>816,304</u>
	Total Other Agencies			\$ <u>1,041,773</u>
	TOTAL			\$ <u>4,922,569</u>

NOTES TO SCHEDULE:

1. The Clayton County Board of Health follows the modified accrual basis in preparing this schedule. This method is consistent with the preparation of the Health Department's financial statements.
2. The Clayton County Board of Health did not have any non-cash awards during the fiscal year.

CLAYTON COUNTY BOARD OF HEALTH
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For The Fiscal Year Ended June 30, 2012

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified not
 considered to be material weaknesses? yes none reported

Noncompliance material to financial
 statements noted? yes no

Federal Awards

Internal Control over major programs:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified not
 considered to be material weaknesses? yes none reported

Type of auditor's report issued on compliance for major programs: unqualified

Any audit findings disclosed that are
 required to be reported in accordance
 with Circular A-133, Section .510(a)? yes no

Identification of major programs:

<u>CFDA Number (s)</u>	<u>Name of Federal Program or Cluster</u>
10.557	WIC Programs
84.181	Early Intervention
93.558	TANF
93.069	Bioterrorism Preparedness Response
93.297	Teenage Pregnancy Prevention
93.917	Ryan White HIV Care

Dollar threshold used to distinguish
 between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee? yes no

CLAYTON COUNTY BOARD OF HEALTH

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For The Fiscal Year Ended June 30, 2012

Section II - Financial Statement Findings

SIGNIFICANT DEFICIENCIES

Auditor Reference
Number

2012-01 Segregation of Duties

Criteria:

Management should establish internal controls to ensure that duties associated with all accounting functions are appropriately segregated.

Condition:

Certain areas of accounting recording and processing of transactions do not have appropriate segregation of duties.

Cause of Condition:

There is a limited number of personnel involved in performing accounting functions.

Effect:

Internal controls do not provide adequate safeguards to verify that accounting procedures are performed under appropriate segregation of duties.

Recommendation:

We recommend that internal controls be put into place to ensure that all accounting transactions are performed with appropriate segregation of duties.

Views of Responsible Officials and Planned Corrective Actions:

We concur with the auditor's recommendation. We realized that with limited personnel in the administrative office, complete segregation of duties is not possible. Therefore, administrative staff exercises supervision over all employees involved with accounting functions and performs limited internal audits of cash receipts.

Section III - Federal Award Findings and Questioned Costs

-NONE-

CLAYTON COUNTY BOARD OF HEALTH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For The Fiscal Year Ended June 30, 2012

SIGNIFICANT DEFICIENCIES

Auditor Reference
Number

There were no findings or questioned costs for FY2011.