

CLAYTON COUNTY BOARD OF HEALTH
JONESBORO, GEORGIA
REPORT ON AUDIT OF FINANCIAL STATEMENTS
AND REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

CLAYTON COUNTY BOARD OF HEALTH

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ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Clayton County Board of Health
Clayton County Health Department
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, 2014, and the related notes to the financial statements, which collectively comprise Clayton County Board of Health's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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, 2014, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 4 and 22 through 69 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

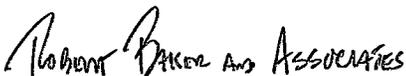
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Clayton County Board of Health's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 24, 2014, 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 in considering Clayton County Board of Health's internal control over financial reporting and compliance.

ROBERT BAKER and ASSOCIATES



Certified Public Accountants

Albany, Georgia

October 24, 2014

CLAYTON COUNTY BOARD OF HEALTH
MANAGEMENT'S DISCUSSION AND ANALYSIS

For The Fiscal Year Ended June 30, 2014

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, 2014. 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 position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and business-type activities and the change in net position. The Board of Health operates Governmental Activities, which are primarily supported by federal and state grants, Medicaid and other revenues. The Board does not operate any Business-type Activities.

The **statement of net position** presents information on all assets and liabilities of the Board of Health, with the difference between assets and liabilities reported as net position. Net position are reported in three categories; 1) invested in capital assets, net of related debt, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental Activities separate from the assets, liabilities and net position 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 position. 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 position**. 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 \$2,254,817. Unrestricted net position for Governmental Activities was \$882,748. Governmental Activities restricted net position was \$1,058,187. The net investment in Capital Assets was \$313,882. Total liabilities were \$1,634,767, which included total non-current liabilities, which were Compensated Absences of \$316,909. Total net position increased \$549,879. All of this amount is attributable to governmental activities.

FINANCIAL ANALYSIS OF THE BOARD OF HEALTH

The Board of Health’s net position increased by \$549,879 during the fiscal year. Current assets increased by 48.43% along with capital assets decreasing by 11.44%. Current liabilities increased by 76.55% and non-current liabilities increased by 1.54%.

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

	Net Position Governmental Activities		Total Percentage Change
	2014	2013	
Current Assets	\$ 3,575,702	\$ 2,409,051	48.43%
Capital Assets	<u>313,882</u>	<u>354,441</u>	(11.44%)
Total Assets	\$ <u>3,889,584</u>	\$ <u>2,763,492</u>	<u>40.75%</u>
Current Liabilities	\$ 1,317,858	\$ 746,456	76.55%
Non-Current Liabilities	<u>316,909</u>	<u>312,098</u>	<u>1.54%</u>
Total Liabilities	\$ <u>1,634,767</u>	\$ <u>1,058,554</u>	<u>54.43%</u>
Net Position			
Invested in Capital Assets	\$ 313,882	\$ 354,441	11.44%
Restricted	1,058,187	507,434	108.54%
Unrestricted	<u>882,748</u>	<u>843,063</u>	<u>4.70%</u>
Total Net Position	\$ <u>2,254,817</u>	\$ <u>1,704,938</u>	<u>32.25%</u>

Total net position for Governmental Activities increased \$549,879.

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

	Changes in Net Position Governmental Activities		Total Percentage Change
	<u>2014</u>	<u>2013</u>	
Revenues			
Operating Grants and Contributions	\$ 7,463,471	\$ 7,580,487	(1.54%)
Charges for Services	<u>4,181,730</u>	<u>4,267,225</u>	(2.00%)
Total Revenues	\$ <u>11,645,201</u>	\$ <u>11,847,712</u>	(1.71%)
Expenses			
Public Health	\$ 3,653,474	\$ 3,791,716	(3.65%)
WIC Programs	1,517,204	1,697,469	(10.62%)
Bioterrorism Programs	6,275	372,081	(98.31%)
Early Intervention Programs	521,061	536,271	(2.84%)
TANF Programs	286,624	310,333	(7.64%)
Other Programs	<u>5,110,684</u>	<u>4,965,757</u>	(2.92%)
Total Expenses	\$ <u>11,095,322</u>	\$ <u>11,673,627</u>	(4.95%)
Increase/(Decrease) in Net Position	\$ <u><u>549,879</u></u>	\$ <u><u>174,085</u></u>	<u>215.87%</u>

Governmental Revenues exceeded Expenses for FY14 by \$549,879.

Governmental Activities revenues decreased 1.71% to \$11.6 million while governmental activities expenses decreased 4.95% to \$11.1 million. Grant-in-aid and county funding of \$7.5 million account for 64.09% of the Board of Health's total revenues. Salaries and Fringes of \$7.5 million account for 67.79% 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, 2014, total assets were \$3,575,702 and total liabilities were \$1,238,631. The ending unassigned fund balances, excluding the assigned and committed fund balances of \$1,058,187, is \$1,278,884. Total sources of funds, \$11,701,476 exceeded the total uses of funds of \$11,048,750 by \$652,726.

BUDGETS

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 FY14 with an increase to our GGIA (General Grant-in-Aid) in the amount of \$251,367 (Year 3 phase-in of the new formula = 45%). The fringe rate for health insurance remained level at 30.781% however, the retirement fringe rate increased from 14.9% to 18.46%, thus putting a strain on several budgets already having fund shortages (Oral Health, Epidemiologist, and also had an impact on the District Operations Budget). Our Medicaid and Medicare revenue was down this year due to staff turnover and a learning curve for new staff. We did receive \$304,000 for Admin Claiming from the State, which is more than double what we received in FY13.

In January 2014, Dr. Bryan made the decision to no longer pay the health insurance rate on any hourly/part-time staff. This has been done by many other Districts. This made the new fringe rate for these employees 1.45%, rather than the 32.231% we had been paying to the State. Unfortunately, the staff responsible for ensuring the amount sent each month was accurate, the wrong amount was sent to the State from January through June. This resulted in an overpayment to the State in the amount of \$68,551.40. We are working with the State to receive a refund from the overpayment.

We ended the fiscal year with a surplus of \$301,076. According to the Auditor, we needed to use \$100,000 to bring the Committed Leave Fund Balance up to Audit Standards. We also added \$50,000 to the Committed Capital Improvement Fund Balance for needed IT upgrades. We added the remainder, \$151,076, to the Unassigned Fund Balance.

CCBOH applied for and received 3 new grants for FY14:

- Healthcare Georgia
- United Way - Stress
- Ryan White - Patient Navigator

CCBOH also had the following continuing grants for FY14:

- March of Dimes
- Susan Komen
- Parents as Teachers - year 2
- Ryan White Part C - year 3
- Teen Pregnancy prevention - HHS Office of Adolescent Health - year 4

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 POSITION

June 30, 2014

ASSETS AND DEFERRED OUTFLOWS	<u>GOVERNMENTAL ACTIVITIES</u>
Current Assets	
Cash	\$ 2,504,429
Accounts Receivable	57,066
Due from DPH	<u>1,014,207</u>
Total Current Assets	\$ 3,575,702
Capital Assets, Net of Accumulated Depreciation, Where Applicable Furniture and Equipment	<u>313,882</u>
Total Assets	\$ <u>3,889,584</u>
Deferred Outflows	\$ _____ -
Total Assets and Deferred Outflows	\$ <u>3,889,584</u>
 LIABILITIES AND DEFERRED INFLOWS	
Current Liabilities	
Accounts Payable	\$ 440,719
Payroll Liabilities	356,082
Due to DPH	441,830
Compensated Absences	<u>79,227</u>
Total Current Liabilities	\$ 1,317,858
Non-Current Liabilities	
Compensated Absences	<u>316,909</u>
Total Liabilities	\$ <u>1,634,767</u>
Deferred Inflows	\$ _____ -
 NET POSITION	
Invested in Capital Assets	\$ 313,882
Restricted	1,058,187
Unrestricted	<u>882,748</u>
Total Net Position	\$ <u>2,254,817</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, 2014

<u>Functions</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u> <u>Revenue and</u> <u>Changes in</u> <u>Net Position</u>
		<u>Charges for</u> <u>Services</u>	<u>Operating</u> <u>Grants and</u> <u>Contributions</u>	<u>Total</u> <u>Governmental</u> <u>Activities</u>
Governmental Activities:				
Public Health	\$ 3,653,474	\$ 1,661,837	\$ 2,536,388	\$ 544,751
WIC Programs	1,517,204	-	1,442,973	(74,231)
Bioterrorism Programs	6,275	-	284,712	278,437
Early Intervention Programs	521,061	-	521,061	-
TANF Programs	286,624	30,631	258,763	2,770
Other Programs	<u>5,110,684</u>	<u>2,489,262</u>	<u>2,419,574</u>	(<u>201,848</u>)
	\$ <u>11,095,322</u>	\$ <u>4,181,730</u>	\$ <u>7,463,471</u>	
		Change in Net Position		\$ 549,879
		Net Position - Beginning of Year		<u>1,704,938</u>
		Net Position - End of Year		\$ <u>2,254,817</u>

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

CLAYTON COUNTY BOARD OF HEALTH
BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2014

ASSETS AND DEFERRED OUTFLOWS	<u>GENERAL FUND</u>
Current Assets	
Cash and Cash Equivalents	\$ 2,504,429
Accounts Receivable	57,066
Due from DPH	<u>1,014,207</u>
Total Current Assets	\$ <u>3,575,702</u>
Deferred Outflows	\$ _____ -
Total Assets and Deferred Outflows	\$ <u>3,575,702</u>
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	
Current Liabilities	
Accounts Payable	\$ 440,719
Payroll Liabilities	356,082
Due to DPH	<u>441,830</u>
Total Current Liabilities	\$ <u>1,238,631</u>
Deferred Inflows	\$ _____ -
Fund Balance	
Unassigned	\$ 1,278,884
Assigned:	
Prior Year Income	311,106
Donations/Grants	<u>229,274</u>
Total Assigned Fund Balance	\$ 1,819,264
Committed	<u>517,807</u>
Total Fund Balance	\$ <u>2,337,071</u>
Total Liabilities, Deferred Inflows and Fund Balance	\$ <u>3,575,702</u>
 Amounts reported for Governmental Activities in the Statement of Net Position are different because:	
Total Fund Balance	\$ 2,337,071
Capital assets used in government activities are not financial resources and, therefore, are not reported in the Fund Financial Statements.	313,882
Compensated absences are not due and payable in the current period and, therefore, are not reported in the Fund Financial Statements.	(<u>396,136</u>)
Net Position of Governmental Activities	\$ <u>2,254,817</u>

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, 2014

	GENERAL FUND
REVENUES	
Department of Public Health	
Grant-In-Aid	\$ 6,765,471
Federal Contracts	1,323,303
County Participating	113,403
County Non-Participating	584,597
Outpatient Medicaid	59,501
Outpatient Medicaid-DSPS	42,201
Qualifying Donations	464,550
Family Planning Fees	16,922
Outpatient Client Fees	248,699
Environmental Fees	392,179
Administrative Claiming Fees	304,736
Intra/Inter Agency	1,364,628
Qualifying Local Funds	4,178
Health Check Fees	2,441
Miscellaneous Revenues	<u>14,667</u>
TOTAL REVENUES	\$ <u>11,701,476</u>
EXPENDITURES	
Salaries and Hourly	\$ 4,886,326
Fringe Benefits	2,634,712
Equipment	175,119
Travel	98,745
Supplies and Materials	523,075
Printing & Publications	64,108
Communications	71,050
Utilities	32,798
Repairs and Maintenance	19,140
Direct Client Benefits	247,688
Postage	11,130
Pharmacy	94,089
Computer Software	26,284
Contracted Services	553,999
Other Operating Expenses	274,701
Intra/Inter Agency	290,303
Indirect Costs	<u>1,045,482</u>
TOTAL EXPENDITURES	\$ <u>11,048,749</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 652,727
FUND BALANCE-BEGINNING OF YEAR	<u>1,684,344</u>
FUND BALANCE-END OF YEAR	\$ <u>2,337,071</u>

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, 2014

	UNASSIGNED FUND	ASSIGNED		COMMITTED BOARD DESIGNATED FUND	TOTAL
		PRIOR YEAR INCOME	GRANTS/ DONATIONS		
FUND BALANCES - JULY 1, 2013	\$ 1,176,910	\$ 5,979	\$ 133,648	\$ 367,807	\$ 1,684,344
ADDITIONS:					
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	251,974	-	-	-	251,974
Transfers In	-	311,106	-	-	311,106
Restricted Revenues	-	-	464,550	150,000	614,550
TOTAL FUND BALANCES AND ADDITIONS	\$ <u>1,428,884</u>	\$ <u>317,085</u>	\$ <u>598,198</u>	\$ <u>517,807</u>	\$ <u>2,861,974</u>
DEDUCTIONS					
Restricted Expenditures	\$ -	\$ -	\$ 368,924	\$ -	\$ 368,924
Transfers Out	<u>150,000</u>	<u>5,979</u>	<u>-</u>	<u>-</u>	<u>155,979</u>
TOTAL DEDUCTIONS	\$ <u>150,000</u>	\$ <u>5,979</u>	\$ <u>368,924</u>	\$ <u>-</u>	\$ <u>524,903</u>
FUND BALANCES - JUNE 30, 2014	\$ <u>1,278,884</u>	\$ <u>311,106</u>	\$ <u>229,274</u>	\$ <u>517,807</u>	\$ <u>2,337,071</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, 2014

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

Net change in fund balances	\$ 652,727
<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. This is the amount by which capital outlays exceeded depreciation expense in the current period.</p>	
Capital Outlay	74,387
Depreciation Expense	(114,946)
<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 statement of activities.</p>	
	(56,275)
<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>6,014</u>)
Change in Net Position of Governmental Activities	\$ <u>549,879</u>

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

CLAYTON COUNTY BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Summary of Significant Account Policies is presented to assist the reader in interpreting the financial statements. The policies are considered essential and should be read in conjunction with the accompanying financial statements.

The accounting policies of the Clayton County Board of Health conform to generally accepted accounting principles (GAAP) as applicable to governmental units. This report, the accounting systems and classification of accounts conform to standards of the Governmental Accounting Standards Board (GASB) or, where applicable, the Financial Accounting Standards Board (FASB).

The accounting policies of the Clayton County Board of Health are based upon accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). 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.

Effective July 1, 2013, Clayton County Board of Health adopted the following GASB Statements:

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities* (GASB 65) was issued to establish accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously listed as assets and liabilities. The requirements of GASB 65 are effective for fiscal year 2014.

GASB Statement No. 66, *Technical Corrections - 2012 - an amendment of GASB Statements No. 10 and No. 62* (GASB 66) was issued to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of GASB 54 and GASB 62. The requirements of GASB 66 are effective for fiscal year 2014. The Board of Health is currently evaluating the impact, if any, that GASB 66 may have on its financial statements.

GASB Statement No. 67, *Accounting and Financial Reporting for Pension Plans an amendment of GASB Statement No. 25* (GASB 67) was issued to establish standards of financial reporting for separately issued financial reports and specifies the required approach to measuring the pension liability of employers and nonemployer contributing entities for benefits provided through the pension plan (the net pension liability), about which information is required to be presented. The requirements of GASB 67 are effective for fiscal year 2014. The Board of Health is currently evaluating the impact that GASB 67 may have on its financial statements.

GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees* (GASB 70) was issued to enhance the comparability of financial statements among governments by requiring consistent reporting by those governments that extend nonexchange financial guarantees and by those governments that receive nonexchange financial guarantees. The requirements of GASB 70 are effective for fiscal year 2014. The Board of Health is currently evaluating the impact, if any, that GASB 70 may have on its financial statements.

CLAYTON COUNTY BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

The following GASB Statements became effective July 1, 2014:

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions an amendment of GASB Statement No. 27* (GASB 68) was issued to establish standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. For defined benefit pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about pensions also are addressed. The requirements of GASB 68 are effective for fiscal year 2015. The Board of Health is currently evaluating the impact that GASB 68 may have on its financial statements.

GASB Statement No. 69, *Government Combinations and Disposals of Government Operations* (GASB 69) was issued to improve accounting and financial reporting for U.S. state and local governments' combinations and disposals of government operations. The requirements of GASB 69 are effective for fiscal year 2015. The Board of Health is currently evaluating the impact that GASB 69 may have on its financial statements.

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement 68* (GASB 71) was issued to eliminate the source of a potential significant understatement of restated beginning net position and expense in the first year of implementation of GASB 68 in the accrual-basis financial statements of employers and nonemployer contributing entities. The requirements of GASB 71 are required to be applied simultaneously with the provisions of GASB 68 (fiscal year 2015). The Board of Health is currently evaluating the impact that GASB 71 may have on its financial statements.

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 Clayton County, Georgia. The Board does not exercise any authority over any other entity which would require inclusion in these financial statements as required by GASB 14, the financial reporting entity.

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 Position 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).

CLAYTON COUNTY BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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 and other granting agencies. Intra/Inter agency revenues and expenses are not reflected in the Statement of Activities.

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.

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. The Board of Health has no non-major governmental funds.

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.

CLAYTON COUNTY BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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.

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 POSITION - Net position represents the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net position 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 position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

CLAYTON COUNTY BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

The Board of Health applies restricted resources first when an expense is incurred for purposes which both restricted and unrestricted net position is 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 Position 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

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:
- The collectability of consumer receivables.
 - Medicaid revenue and receivables.
 - Depreciation expense on Agency owned assets.
 - Current portion of compensated absences payable.

CLAYTON COUNTY BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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.

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

NOTE 2 - DEPOSITS AND INVESTMENTS

Total deposits and investments as of June 30, 2014, are summarized as follows:

As reported in the Statement of Net Position:

Cash and cash equivalents	\$ <u>2,504,429</u>
Cash deposited with financial institutions	\$ <u>2,504,429</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, 2014, 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, 2014 as follows:

Program Number	June 30, 2014	Due From	Due To	Net
Public Health Master Agreement #40500-001-14140990				
	DSPS Adjustments	\$ -	\$ 8,093	\$ (8,093)
001	Public Health	170,808	162,311	8,497
009	WIC Breastfeeding	-	1	(1)
024	Children's 1 ST - 2	10,047	10,047	-
031	Community Based TB	26,855	16,694	10,161
044	Admin Cadre	2,712	1	2,711
056	Breastest & More	25,490	3,672	21,818
066	Immunization Program	221	-	221

CLAYTON COUNTY BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 3 - DUE FROM/TO DPH - CONTINUED

Program Number	June 30, 2013	Due From	Due To	Net
076	Oral Health	1,433	433	1,000
089	HIV District Rent	1,021	1,021	-
094	Ryan White	\$ 22,973	\$ -	\$ 22,973
104	Test, Link and Care Network	3,204	1	3,203
112	Early Intervention Services	60,676	25,240	35,436
166	GA Person Responsibility ED Program	8,100	-	8,100
186	Increased HPV Coverage Rates	810	270	540
245	EPI Capacity	10,523	5,134	5,389
267	Care and Prevention in the United States (CAPUS)	27,607	1	27,606
270	BP1-5 Public Health Emergency Preparedness	37,226	32,936	4,290
271	Ryan White Part B Minority Aids Initiative	4,030	3,928	102
273	Bioterrorism Training	8,650	2,133	6,517
283	STD Preventive Clinical Services	10,665	1,050	9,615
301	WIC Cost Pool	91,621	1	91,620
306	Youth Development Coordination	16,105	7,650	8,455
329	WIC Peer Breastfeeding	18,820	-	18,820
330	Georgia Addressing Asthma	2,129	-	2,129
367	Comprehensive STD Program	6,587	-	6,587
405	State Cervical Cancer Screening	10,514	1,114	9,400
409	CP CMS Clinics	66,814	20,801	46,013
460	Outpatient UNHSI/Audio Support	4,947	1,810	3,137
461	UNHSI-Salaries	13,540	4,607	8,933
464	State Breast & Cervical Cancer Screenings	16,946	1,519	15,427
466	State Tobacco Use Prevention	5,639	5,687	(48)
514	Partnership Improving Birth	9,886	2,669	7,217
543	Infants and Toddlers with Disabilities	53,301	22,383	30,918
549	Georgia Nutrition and Physical Activity Initiative - Supplement	5,113	900	4,213
559	Family Planning Cadre	64,393	2,327	62,066
562	Male Reproductive Health	9,164	923	8,241
566	HCEPPR Coordination	6,433	6,433	-
605	District 3-3 Clayton County Administrative Cadre	16,977	8,741	8,236
643	WIC Direct	<u>73,484</u>	<u>1</u>	<u>73,483</u>
		\$ <u>925,464</u>	\$ <u>360,532</u>	\$ <u>564,932</u>

Audit Adjustments FY2014:

001	Public Health	\$ 34,927	\$ -	\$ 34,927
009	WIC Breastfeeding	-	1,535	(1,535)
044	HIV/AIDS Substance Abuse Initiative	-	1,062	(1,062)
094	Ryan White	-	5,000	(5,000)

CLAYTON COUNTY BOARD OF HEALTH
NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 3 - DUE FROM/TO DPH - CONTINUED

Program Number	<u>Due From</u>	<u>Due To</u>	<u>Net</u>
Audit Adjustments FY2014 - Continued:			
125 Routine Opt-Out Testing	-	1,476	(1,476)
270 BP1-5 PH Emergency Preparedness	-	1,998	(1,998)
329 WIC Peer Breastfeeding	-	3,467	(3,467)
401 CP Family Planning	-	7,600	(7,600)
409 CP CMS Clinics	-	7,836	(7,836)
562 Male Reproductive Health	-	4,067	(4,067)
643 WIC Direct	-	10,100	(10,100)
	\$ <u>34,927</u>	\$ <u>44,141</u>	\$ (<u>9,214</u>)
 <u>June 30, 2013</u>			
Audit Adjustments:			
044 HIV/AIDS Substance Abuse Initiative	\$ -	\$ 1,698	\$ (1,698)
056 Breast and Cervical Cancer Program	-	7,663	(7,663)
076 Oral Health	11,948	-	11,948
238 Teen Center Youth Development	-	13,636	(13,636)
405 State Cervical Cancer Program	-	670	(670)
409 CP CMS Clinic	-	11,695	(11,695)
498 PH Emergency Preparedness Program	-	294	(294)
514 Partnerships to Improve Birth Outcomes	-	991	(991)
557 Childrens 1 st First Care	-	510	(510)
	\$ <u>11,948</u>	\$ <u>37,157</u>	\$ (<u>25,209</u>)
 <u>June 30, 2012</u>			
Audit Adjustments:			
044 HIV/AIDS Substance Abuse Initiative	\$ 2,018	\$ -	\$ 2,018
344 Community Health Awareness Screening and 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	9,517	-	9,517
577 Tuberculosis: Comprehensive Clinical	198	-	198
	\$ <u>41,868</u>	\$ -	\$ <u>41,868</u>
 TOTAL	 \$ <u>1,014,207</u>	 \$ <u>441,830</u>	 \$ <u>572,377</u>

CLAYTON COUNTY BOARD OF HEALTH

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014

NOTE 4 - CAPITAL ASSETS

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

	<u>Balance</u> <u>June 30, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2014</u>
Capital Assets Being Depreciated:				
Computer Equipment	\$ 1,036,321	\$ 61,511	\$ -	\$ 1,097,832
Furniture and Other Equipment	613,150	12,876	-	626,026
Building Improvements	<u>85,844</u>	<u>-</u>	<u>-</u>	<u>85,844</u>
Total Capital Assets Being Depreciated	\$ <u>1,735,315</u>	\$ <u>74,387</u>	\$ <u>-</u>	\$ <u>1,809,702</u>
Less Accumulated Depreciation For:				
Computer Equipment	\$ 849,227	\$ 77,635	\$ -	\$ 926,862
Furniture and Other Equipment	525,351	35,110	-	560,461
Building Improvements	<u>6,296</u>	<u>2,201</u>	<u>-</u>	<u>8,497</u>
Total Accumulated Depreciation	\$ <u>1,380,874</u>	\$ <u>114,946</u>	\$ <u>-</u>	\$ <u>1,495,820</u>
Total Capital Assets Being Depreciated (Net)	\$ <u>354,441</u>	\$ (<u>40,559</u>)	\$ <u>-</u>	\$ <u>313,882</u>

NOTE 5 - COMPENSATED ABSENCES

At termination, employees are paid for any accumulated annual leave. The liability for accumulated annual leave at June 30, 2014 is estimated by management to be \$396,136. This amount includes \$28,151 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, 2014:

<u>July 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2014</u>
\$ <u>390,122</u>	\$ <u>6,014</u>	\$ <u>-</u>	\$ <u>396,136</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, 2014 were \$801,670 based on qualifying salaries of \$4,529,177. 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 October 24, 2014, the date on which the financial statements were available to be issued.

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, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 1,803,461	\$ 1,803,461	\$ 1,838,388	\$ 34,927
County Participating	113,403	113,403	113,403	-
County Non-Participating	584,597	584,597	584,597	-
Outpatient Medicare Fees	6,000	6,000	3,332	(2,668)
Outpatient Medicaid Fees	12,703	12,703	780	(11,923)
Outpatient Client Fees	187,810	194,346	230,680	36,334
Health Check	8,000	8,000	2,441	(5,559)
Environmental Fees	400,000	392,179	392,179	-
Medicaid DSPS	30,000	30,327	42,181	11,854
Medicaid PCM	-	7,768	8,930	1,162
Administrative Claiming	95,000	129,076	304,736	175,660
Qualifying Donations	17,462	20,304	4,242	(16,062)
Non-Qualifying Other Local Funds	149,750	142,490	-	(142,490)
Miscellaneous Revenue	-	-	27,174	27,174
Intra/Inter Agency	285,847	289,716	236,887	(52,829)
Total Revenues	<u>\$ 3,694,033</u>	<u>\$ 3,734,370</u>	<u>\$ 3,789,950</u>	<u>\$ 55,580</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 2,497,982	\$ 2,489,397	\$ 2,176,344	\$ (313,053)
Equipment	42,500	57,655	67,877	10,222
Other Operating Expenditures	348,551	420,358	344,174	(76,184)
Intra/Inter Agency	270,000	231,847	231,847	-
Indirect Costs	535,000	535,113	417,734	(117,379)
Total Expenditures	<u>\$ 3,694,033</u>	<u>\$ 3,734,370</u>	<u>\$ 3,237,976</u>	<u>\$ (496,394)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 551,974</u>	<u>\$ 551,974</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	(300,000)	(300,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (300,000)</u>	<u>\$ (300,000)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 251,974</u></u>	<u><u>\$ 251,974</u></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, 2014

	<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>\$ 3,707</u>	<u>\$ 6,930</u>	<u>\$ 6,930</u>	<u>\$ -</u>
EXPENDITURES				
Other Operating Expenditures	<u>\$ 3,707</u>	<u>\$ 6,930</u>	<u>\$ 6,930</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

WIC - BREASTFEEDING - 009

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 4,095</u>	<u>\$ 6,439</u>	<u>\$ 6,438</u>	<u>\$ (1)</u>
EXPENDITURES				
Other Operating Expenditures	<u>\$ 4,095</u>	<u>\$ 6,439</u>	<u>\$ 6,438</u>	<u>\$ (1)</u>
EXCESS OF REVENUES OVER	<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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

CHILDREN'S 1ST -2ND - 024

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 231,370	\$ 148,416	\$ 148,416	\$ -
Outpatient Medicaid	1,380	1,087	1,087	-
Total Revenues	<u>\$ 232,750</u>	<u>\$ 149,503</u>	<u>\$ 149,503</u>	<u>\$ -</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 131,895	\$ 115,449	\$ 115,448	\$ (1)
Equipment	600	660	660	-
Other Operating Expenditures	71,931	10,093	10,094	1
Intra/Inter Agency	2,000	-	-	-
Indirect Costs	26,324	23,301	23,301	-
Total Expenditures	<u>\$ 232,750</u>	<u>\$ 149,503</u>	<u>\$ 149,503</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

COMMUNITY BASED TB - 031

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	<u>\$ 185,486</u>	<u>\$ 185,486</u>	<u>\$ 179,435</u>	<u>\$ (6,051)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 132,242	\$ 124,881	\$ 124,042	\$ (839)
Equipment	2,100	2,100	2,090	(10)
Other Operating Equipment	29,098	35,577	32,882	(2,695)
Intra/Inter Agency	1,000	1,748	1,747	(1)
Indirect Costs	21,046	21,180	18,674	(2,506)
Total Expenditures	<u>\$ 185,486</u>	<u>\$ 185,486</u>	<u>\$ 179,435</u>	<u>\$ (6,051)</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

HIV PREVENTION INITIATIVE - 044

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	<u>\$ 61,733</u>	<u>\$ 80,112</u>	<u>\$ 80,070</u>	<u>\$ (42)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 47,547	\$ 64,084	\$ 64,283	\$ 199
Equipment	396	792	792	-
Other Operating Expenditures	6,350	6,689	6,447	(242)
Intra/Inter Agency	436	-	-	-
Indirect Costs	<u>7,004</u>	<u>8,547</u>	<u>8,548</u>	<u>1</u>
Total Expenditures	<u>\$ 61,733</u>	<u>\$ 80,112</u>	<u>\$ 80,070</u>	<u>\$ (42)</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

BREAST TEST & MORE - 056

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 40,805	\$ 81,760	\$ 70,267	\$ (11,493)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 2,539	\$ 3,878	\$ 3,878	\$ -
Other Operating Expenditures	33,186	71,952	60,459	(11,493)
Intra/Inter Agency	450	-	-	-
Indirect Costs	4,630	5,930	5,930	-
Total Expenditures	<u>\$ 40,805</u>	<u>\$ 81,760</u>	<u>\$ 70,267</u>	<u>\$ (11,493)</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

IMMUNIZATION PROGRAM - 066

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 27,559</u>	<u>\$ 53,283</u>	<u>\$ 53,271</u>	<u>\$ (12)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 19,188	\$ 34,112	\$ 34,112	\$ -
Equipment	140	271	271	-
Other Operating Expenditures	4,489	13,654	13,642	(12)
Intra/Inter Agency	500	-	-	-
Indirect Costs	3,242	5,246	5,246	-
Total Expenditures	<u>\$ 27,559</u>	<u>\$ 53,283</u>	<u>\$ 53,271</u>	<u>\$ (12)</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

ORAL HEALTH - 076

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 81,000	\$ 82,000	\$ 82,000	\$ -
Outpatient Medicaid Fees	5,523	10,097	10,097	-
Outpatient Client Fees	10,000	12,261	12,261	-
Intra/Inter Agency	76,232	79,679	79,679	-
Total Revenues	<u>\$ 172,755</u>	<u>\$ 184,037</u>	<u>\$ 184,037</u>	<u>\$ -</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 148,478	\$ 150,473	\$ 150,473	\$ -
Equipment	700	658	658	-
Other Operating Expenditures	3,273	13,613	13,614	1
Intra/Inter Agency	880	1,748	1,747	(1)
Indirect Costs	19,424	17,545	17,545	-
Total Expenditures	<u>\$ 172,755</u>	<u>\$ 184,037</u>	<u>\$ 184,037</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

HIV DISTRICT RENT - 089

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 11,673</u>	<u>\$ 11,673</u>	<u>\$ 11,673</u>	<u>\$ -</u>
EXPENDITURES				
Indirect Costs	<u>\$ 11,673</u>	<u>\$ 11,673</u>	<u>\$ 11,673</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health Grant-In-Aid	\$ 146,811	\$ 209,381	\$ 196,943	\$ (12,438)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 77,768	\$ 86,957	\$ 81,617	\$ (5,340)
Equipment	-	2,056	2,617	561
Other Operating Expenditures	66,374	117,158	109,499	(7,659)
Indirect Costs	2,669	3,210	3,210	-
Total Expenditures	\$ 146,811	\$ 209,381	\$ 196,943	\$ (12,438)
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

TEST, LINK, AND CARE NETWORK - 104

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 68,950	\$ 111,170	\$ 111,126	\$ (44)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 56,810	\$ 95,001	\$ 95,001	\$ -
Other Operating Expenditures	4,120	2,996	2,951	(45)
Indirect Costs	8,020	13,173	13,174	1
Total Expenditures	<u>\$ 68,950</u>	<u>\$ 111,170</u>	<u>\$ 111,126</u>	<u>\$ (44)</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

EARLY INTERVENTION SERVICES COORDINATION - 112

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	<u>\$ 280,452</u>	<u>\$ 280,452</u>	<u>\$ 272,367</u>	<u>\$ (8,085)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 182,482	\$ 192,105	\$ 192,105	\$ -
Equipment	800	6,911	6,273	(638)
Other Operating Expenditures	64,764	46,471	42,697	(3,774)
Intra/Inter Agency	500	3,059	3,058	(1)
Indirect Costs	<u>31,906</u>	<u>31,906</u>	<u>28,234</u>	<u>(3,672)</u>
Total Expenditures	<u>\$ 280,452</u>	<u>\$ 280,452</u>	<u>\$ 272,367</u>	<u>\$ (8,085)</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

ROUTINE OPT-OUT HIV TESTING - 125

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	<u>\$ 45,500</u>	<u>\$ 65,500</u>	<u>\$ 65,480</u>	<u>\$ (20)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 40,047	\$ 56,862	\$ 56,863	\$ 1
Other Operating Expenditures	290	2,790	2,769	(21)
Intra/Inter Agency	-	437	437	-
Indirect Costs	5,163	5,411	5,411	-
Total Expenditures	<u>\$ 45,500</u>	<u>\$ 65,500</u>	<u>\$ 65,480</u>	<u>\$ (20)</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

GEORGIA PERSONAL RESPONSIBILITY EDUCATION PROGRAM - 166

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	<u>\$ 8,472</u>	<u>\$ 44,972</u>	<u>\$ 21,857</u>	<u>\$ (23,115)</u>
EXPENDITURES				
Other Operating Expenditures	<u>\$ 6,915</u>	<u>\$ 43,683</u>	<u>\$ 20,568</u>	<u>\$ (23,115)</u>
Indirect Costs	<u>1,557</u>	<u>1,289</u>	<u>1,289</u>	<u>-</u>
Total Expenditures	<u>\$ 8,472</u>	<u>\$ 44,972</u>	<u>\$ 21,857</u>	<u>\$ (23,115)</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

INCREASED HPV COVERAGE RATES - 186

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
EXPENDITURES				
Other Operating Expenditures	\$ 2,500	\$ 2,870	\$ 2,870	\$ -
Indirect Costs	500	130	130	-
Total Expenditures	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

DISTRICT OPERATION - 195

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Qualifying Other Local Funds	\$ -	\$ -	\$ 1,136	\$ 1,136
Intra/Inter Agency	-	-	1,045,182	1,045,182
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,046,318</u>	<u>\$ 1,046,318</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ -	\$ -	\$ 826,005	\$ 826,005
Equipment	-	-	25,798	25,798
Other Operating Expenses	-	-	184,904	184,904
Intra/Inter Agency	-	-	9,611	9,611
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,046,318</u>	<u>\$ 1,046,318</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 - 245

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 57,051</u>	<u>\$ 57,051</u>	<u>\$ 57,034</u>	<u>\$ (17)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 42,455	\$ 44,554	\$ 44,554	\$ -
Other Operating Expenditures	7,605	6,317	6,300	(17)
Intra/Inter Agency	500	437	437	-
Indirect Costs	6,491	5,743	5,743	-
Total Expenditures	<u>\$ 57,051</u>	<u>\$ 57,051</u>	<u>\$ 57,034</u>	<u>\$ (17)</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

CARE AND PREVENTION IN THE UNITED STATES (CAPUS) - 267

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 51,816</u>	<u>\$ 130,868</u>	<u>\$ 124,461</u>	<u>\$ (6,407)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 12,925	\$ 96,364	\$ 92,288	\$ (4,076)
Equipment	4,500	3,447	3,447	-
Other Operating Expenditures	28,312	15,359	13,028	(2,331)
Indirect Costs	6,079	15,698	15,698	-
Total Expenditures	<u>\$ 51,816</u>	<u>\$ 130,868</u>	<u>\$ 124,461</u>	<u>\$ (6,407)</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

BP1-5 PUBLIC HEALTH EMERGENCY PREPAREDNESS - 270

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	<u>\$ 365,954</u>	<u>\$ 370,504</u>	<u>\$ 370,480</u>	<u>\$ (24)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 273,532	\$ 278,437	\$ 278,437	\$ -
Equipment	9,800	9,510	9,510	-
Other Operating Expenditures	38,920	45,291	45,267	(24)
Intra/Inter Agency	2,179	-	-	-
Indirect Costs	<u>41,523</u>	<u>37,266</u>	<u>37,266</u>	<u>-</u>
Total Expenditures	<u>\$ 365,954</u>	<u>\$ 370,504</u>	<u>\$ 370,480</u>	<u>\$ (24)</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

RYAN WHITE PART B MINORITY AIDS INITIATIVE - 271

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	<u>\$ 50,503</u>	<u>\$ 60,930</u>	<u>\$ 55,504</u>	<u>\$ (5,426)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 41,783	\$ 50,396	\$ 49,838	\$ (558)
Other Operating Expenditures	<u>8,720</u>	<u>10,534</u>	<u>5,666</u>	<u>(4,868)</u>
Total Expenditures	<u>\$ 50,503</u>	<u>\$ 60,930</u>	<u>\$ 55,504</u>	<u>\$ (5,426)</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

BPI-5 CITIES READINESS INITIATIVE (CRI) - 273

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 23,700	\$ 23,700	\$ 23,700	\$ -
EXPENDITURES				
Equipment	\$ 4,950	\$ 4,079	\$ 4,079	\$ -
Other Operating Expenditures	16,050	17,302	17,303	1
Indirect Costs	2,700	2,319	2,318	(1)
Total Expenditures	<u>\$ 23,700</u>	<u>\$ 23,700</u>	<u>\$ 23,700</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

EPI CAPACITY/ADDITIONAL - 280

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Intra/Inter Agency	161	161	161	-
Total Revenues	<u>\$ 15,161</u>	<u>\$ 15,161</u>	<u>\$ 15,161</u>	<u>\$ -</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 14,152	\$ 13,527	\$ 13,526	\$ (1)
Equipment	171	171	171	-
Intra/Inter Agency	128	-	-	-
Indirect Costs	710	1,463	1,464	1
Total Expenditures	<u>\$ 15,161</u>	<u>\$ 15,161</u>	<u>\$ 15,161</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

STD PREVENTIVE CLINICAL SERVICES - 283

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	<u>\$ 11,667</u>	<u>\$ 11,667</u>	<u>\$ 9,615</u>	<u>\$ (2,052)</u>
EXPENDITURES				
Intra/Inter Agency	<u>\$ 11,667</u>	<u>\$ 11,667</u>	<u>\$ 9,615</u>	<u>\$ (2,052)</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

WIC COST POOL - 301

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ 319,523	\$ 1,110,363	\$ 1,110,276	\$ (87)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 319,523	\$ 1,106,213	\$ 1,106,126	\$ (87)
Intra/Inter Agency	-	4,150	4,150	-
Total Expenditures	<u>\$ 319,523</u>	<u>\$ 1,110,363</u>	<u>\$ 1,110,276</u>	<u>\$ (87)</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

YOUTH DEVELOPMENT COORDINATION - 306

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 85,000</u>	<u>\$ 85,000</u>	<u>\$ 84,985</u>	<u>\$ (15)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 67,375	\$ 55,274	\$ 55,275	\$ 1
Equipment	171	287	287	-
Other Operating Expenditures	7,254	20,445	20,429	(16)
Intra/Inter Agency	500	437	437	-
Indirect Costs	9,700	8,557	8,557	-
Total Expenditures	<u>\$ 85,000</u>	<u>\$ 85,000</u>	<u>\$ 84,985</u>	<u>\$ (15)</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

WIC PEER BREASTFEEDING - 329

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 19,565	\$ 78,260	\$ 74,231	\$ (4,029)
Qualifying Donations	-	2,889	2,888	(1)
Total Revenues	<u>\$ 19,565</u>	<u>\$ 81,149</u>	<u>\$ 77,119</u>	<u>\$ (4,030)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 9,874	\$ 27,844	\$ 27,844	\$ -
Equipment	180	706	704	(2)
Other Operating Expenditures	6,982	46,266	42,238	(4,028)
Intra/Inter Agency	225	1,752	1,752	-
Indirect Costs	2,304	4,581	4,581	-
Total Expenditures	<u>\$ 19,565</u>	<u>\$ 81,149</u>	<u>\$ 77,119</u>	<u>\$ (4,030)</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

GEORGIA ADDRESSING ASTHMA FROM A STATE PERSPECTIVE - 330

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ 1,750	\$ 7,002	\$ 7,002	\$ -
EXPENDITURES				
Other Operating Expenditures	\$ 1,550	\$ 6,409	\$ 6,409	\$ -
Indirect Costs	200	593	593	-
Total Expenditures	<u>\$ 1,750</u>	<u>\$ 7,002</u>	<u>\$ 7,002</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

COMPREHENSIVE STD PROGRAM - 367

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ 23,534	\$ 47,068	\$ 44,970	\$ (2,098)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 23,003	\$ 40,726	\$ 40,670	\$ (56)
Equipment	-	1,396	1,396	-
Other Operating Expenditures	-	2,042	-	(2,042)
Indirect Costs	531	2,904	2,904	-
Total Expenditures	<u>\$ 23,534</u>	<u>\$ 47,068</u>	<u>\$ 44,970</u>	<u>\$ (2,098)</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

CP FAMILY PLANNING - 401

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grnt-In-Aid	\$ 57,926	\$ 173,778	\$ 173,778	\$ -
Outpatient Medicaid Fees	8	6,613	6,855	242
Family Planning Fees	1,854	16,914	16,913	(1)
Intra/Inter Agency	-	6,856	6,855	(1)
Qualifying Donations	5,184	-	8	8
Total Revenues	<u>\$ 64,972</u>	<u>\$ 204,161</u>	<u>\$ 204,409</u>	<u>\$ 248</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 37,018	\$ 155,509	\$ 155,508	\$ (1)
Equipment	900	3,222	3,222	-
Other Operating Equipment	17,668	22,876	20,654	(2,222)
Intra/Inter Agency	2,800	873	574	(299)
Indirect Costs	6,586	21,681	21,681	-
Total Expenditures	<u>\$ 64,972</u>	<u>\$ 204,161</u>	<u>\$ 201,639</u>	<u>\$ (2,522)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,770</u>	<u>\$ 2,770</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	(2,770)	(2,770)
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,770)</u>	<u>\$ (2,770)</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, 2014

	<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>\$ 12,375</u>	<u>\$ 24,750</u>	<u>\$ 21,966</u>	<u>\$ (2,784)</u>
EXPENDITURES				
Other Operating Expenditures	\$ 11,175	\$ 22,350	\$ 19,566	\$ (2,784)
Indirect Costs	1,200	2,400	2,400	-
Total Expenditures	<u>\$ 12,375</u>	<u>\$ 24,750</u>	<u>\$ 21,966</u>	<u>\$ (2,784)</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

CP CHILDREN'S MEDICAL SERVICES - 409

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 231,123	\$ 231,123	\$ 231,123	\$ -
Outpatient Medicaid	-	7,447	1,467	(5,980)
Total Revenues	<u>\$ 231,123</u>	<u>\$ 238,570</u>	<u>\$ 232,590</u>	<u>\$ (5,980)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 180,508	\$ 93,274	\$ 93,274	\$ -
Equipment	822	6,244	6,244	-
Other Operating Expenditures	21,842	113,574	110,578	(2,996)
Intra/Inter Agency	900	874	874	-
Indirect Costs	27,051	24,604	24,604	-
Total Expenditures	<u>\$ 231,123</u>	<u>\$ 238,570</u>	<u>\$ 235,574</u>	<u>\$ (2,996)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,984)</u>	<u>\$ (2,984)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ 5,979	\$ 5,979
Operating Transfers (Out)	-	-	(2,995)	(2,995)
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,984</u>	<u>\$ 2,984</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

TOBACCO USE PREVENTION - 417

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 3,116</u>	<u>\$ 3,116</u>	<u>\$ 3,116</u>	<u>\$ -</u>
EXPENDITURES				
Other Operating Expenditures	<u>\$ 3,116</u>	<u>\$ 3,116</u>	<u>\$ 3,116</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

OUTPATIENT UNHSI/AUDIO SUPPORT - 460

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 20,112</u>	<u>\$ 20,112</u>	<u>\$ 20,099</u>	<u>\$ (13)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 15,733	\$ 16,004	\$ 16,004	\$ -
Equipment	4,379	4,108	4,095	(13)
Total Expenditures	<u>\$ 20,112</u>	<u>\$ 20,112</u>	<u>\$ 20,099</u>	<u>\$ (13)</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

UNHSI - SALARIES - 461

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 51,191	\$ 51,191	\$ 48,713	\$ (2,478)
Outpatient Medicaid Fees	-	1,122	1,122	-
Total Revenues	<u>\$ 51,191</u>	<u>\$ 52,313</u>	<u>\$ 49,835</u>	<u>\$ (2,478)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 27,968	\$ 28,617	\$ 28,451	\$ (166)
Equipment	500	2,442	2,442	-
Other Operating Expenditures	16,403	14,076	10,642	(3,434)
Intra/Inter Agency	500	-	-	-
Indirect Costs	5,820	7,178	7,178	-
Total Expenditures	<u>\$ 51,191</u>	<u>\$ 52,313</u>	<u>\$ 48,713</u>	<u>\$ (3,600)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,122</u>	<u>\$ 1,122</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	(1,122)	(1,122)
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,122)</u>	<u>\$ (1,122)</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 AND CERVICAL CANCER SCREENING - 464
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	OVER (UNDER) BUDGET
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 16,875	\$ 33,750	\$ 32,843	\$ (907)
EXPENDITURES				
Salaries and Fringe Benefits	\$ -	\$ 30,001	\$ 29,094	\$ (907)
Other Operating Expenditures	14,500	-	-	-
Indirect Costs	2,375	3,749	3,749	-
Total Expenditures	\$ 16,875	\$ 33,750	\$ 32,843	\$ (907)
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

HEALTH PROMOTIONS INITIATIVE - 466

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 65,000	\$ 65,000	\$ 64,952	\$ (48)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 59,369	\$ 57,324	\$ 57,324	\$ -
Equipment	570	567	567	-
Other Operating Expenditures	61	77	29	(48)
Intra/Inter Agency	500	437	437	-
Indirect Costs	4,500	6,595	6,595	-
Total Expenditures	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ 64,952</u>	<u>\$ (48)</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

PH EMERGENCY PREPAREDNESS PROGRAM - 498

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	<u>\$ 6,275</u>	<u>\$ 6,275</u>	<u>\$ 6,275</u>	<u>\$ -</u>
EXPENDITURES				
Other Operating Expenditures	<u>\$ 6,275</u>	<u>\$ 6,275</u>	<u>\$ 6,275</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAYTON COUNTY BOARD OF HEALTH

PARTNERSHIP IMPROVING BIRTH - 514

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 39,000	\$ 156,000	\$ 156,000	\$ -
Qualifying Donations	-	730	620	(110)
Total Revenues	<u>\$ 39,000</u>	<u>\$ 156,730</u>	<u>\$ 156,620</u>	<u>\$ (110)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 28,473	\$ 124,155	\$ 124,156	\$ 1
Equipment	1,354	1,353	1,353	-
Other Operating Expenditures	3,603	17,123	17,013	(110)
Intra/Inter Agency	1,125	1,092	1,092	-
Indirect Costs	4,445	13,007	13,006	(1)
Total Expenditures	<u>\$ 39,000</u>	<u>\$ 156,730</u>	<u>\$ 156,620</u>	<u>\$ (110)</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, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 248,702	\$ 248,702	\$ 248,694	\$ (8)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 190,903	\$ 179,765	\$ 179,765	\$ -
Equipment	4,800	4,714	4,714	-
Other Operating Expenditures	22,519	38,748	38,740	(8)
Intra/Inter Agency	2,200	437	437	-
Indirect Cost	28,280	25,038	25,038	-
Total Expenditures	<u>\$ 248,702</u>	<u>\$ 248,702</u>	<u>\$ 248,694</u>	<u>\$ (8)</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

GEORGIA NUTRITION AND PHYSICAL ACTIVITY SUPPLEMENT - 549

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>
EXPENDITURES				
Other Operating Expenditures	\$ 9,500	\$ 9,562	\$ 9,562	\$ -
Indirect Costs	500	438	438	-
Total Expenditures	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<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, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	\$ 25,861	\$ 92,364	\$ 92,357	\$ (7)
EXPENDITURES				
Salaries and Fringe Benefits	\$ 22,921	\$ 82,359	\$ 82,352	\$ (7)
Equipment	-	248	248	-
Other Operating Equipment	-	494	494	-
Indirect Costs	2,940	9,263	9,263	-
Total Expenditures	<u>\$ 25,861</u>	<u>\$ 92,364</u>	<u>\$ 92,357</u>	<u>\$ (7)</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

MALE REPRODUCTIVE HEALTH - 562

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 10,250</u>	<u>\$ 41,000</u>	<u>\$ 40,987</u>	<u>\$ (13)</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 7,596	\$ 29,777	\$ 29,778	\$ 1
Equipment	171	171	171	-
Other Operating Expenditures	1,095	6,940	6,926	(14)
Intra/Inter Agency	225	440	440	-
Indirect Costs	1,163	3,672	3,672	-
Total Expenditures	<u>\$ 10,250</u>	<u>\$ 41,000</u>	<u>\$ 40,987</u>	<u>\$ (13)</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

HCEPPR - COORDINATION - 566

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health Grant-In-Aid	<u>\$ 76,086</u>	<u>\$ 76,086</u>	<u>\$ 76,086</u>	<u>\$ -</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 64,172	\$ 65,419	\$ 65,419	\$ -
Equipment	500	554	554	-
Other Operating Expenditures	2,262	2,530	2,530	-
Intra/Inter Agency	500	-	-	-
Indirect Costs	8,652	7,583	7,583	-
Total Expenditures	<u>\$ 76,086</u>	<u>\$ 76,086</u>	<u>\$ 76,086</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

DISTRICT 3-3 CLAYTON COUNTY ADMINISTRATIVE CADRE - 605

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	<u>\$ 97,122</u>	<u>\$ 97,122</u>	<u>\$ 97,122</u>	<u>\$ -</u>
EXPENDITURES				
Salaries and Fringe Benefits	\$ 77,662	\$ 77,662	\$ 82,371	\$ 4,709
Other Operating Expenditures	7,960	7,960	4,830	(3,130)
Intra/Inter Agency	500	500	-	(500)
Indirect Costs	11,000	11,000	9,921	(1,079)
Total Expenditures	<u>\$ 97,122</u>	<u>\$ 97,122</u>	<u>\$ 97,122</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

WIC DIRECT - 643

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Public Health				
Grant-In-Aid	\$ 59,582	\$ 372,257	\$ 316,441	\$ (55,816)
EXPENDITURES				
Equipment	\$ 2,495	\$ 24,518	\$ 24,265	\$ (253)
Other Operating Expenditures	8,794	184,786	129,223	(55,563)
Intra/Inter Agency	4,887	12,450	12,450	-
Indirect Costs	43,406	150,503	150,503	-
Total Expenditures	\$ 59,582	\$ 372,257	\$ 316,441	\$ (55,816)
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

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, 2012 AND ENDING AUGUST 31, 2013

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Federal Grant - HHS	\$ 847,517	\$ 847,517	\$ 843,627	\$ (3,890)
EXPENDITURES				
Direct Salaries and Fringe Benefits	\$ 505,592	\$ 468,705	\$ 438,562	\$ (30,143)
Travel	17,536	17,536	13,381	(4,155)
Equipment	2,171	2,171	2,093	(78)
Supplies	41,000	41,000	32,505	(8,495)
Contractual Services	240,786	240,786	239,748	(1,038)
Other	40,432	77,319	117,338	40,019
Total Expenditures	<u>\$ 847,517</u>	<u>\$ 847,517</u>	<u>\$ 843,627</u>	<u>\$ (3,890)</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

THE RYAN WHITE COMPREHENSIVE RESOURCE EMERGENCY ACT

TITLE I GRANT - NON MAI

CONTRACT #PO 118 12SC84555B-TR

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

FOR THE PERIOD BEGINNING MAY 1, 2013 AND ENDING APRIL 30, 2014

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Fulton County Contract	\$ 321,994	\$ 371,994	\$ 327,579	\$ (44,415)
EXPENDITURES				
Direct Salaries and Fringe Benefits	\$ 236,804	\$ 200,080	\$ 196,019	\$ (4,061)
Materials/Supplies	30,050	35,274	33,472	(1,802)
Subcontractual Services	45,540	121,040	82,488	(38,552)
Other - Vaccines	9,600	15,600	15,600	-
Total Expenditures	<u>\$ 321,994</u>	<u>\$ 371,994</u>	<u>\$ 327,579</u>	<u>\$ (44,415)</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>

OTHER REPORTS

ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

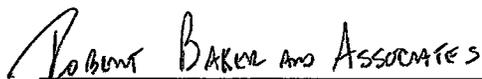
REPORT ON SCHEDULE OF STATE CONTRACTUAL ASSISTANCE

The Clayton County Board of Health
Clayton County Health Department
Jonesboro, Georgia

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 state contractual assistance is presented for purposes of additional analysis as required by the Georgia Department of Public Health's external entities audits standards and sanctions policy and is not a required part of the basic financial statements.

The schedule of state contractual assistance is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of state contractual assistance 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
October 24, 2014

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

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	\$ 1,803,461	\$ 1,829,891	\$ 1,838,388	\$ 8,497
007 WIC Nutrition Education	\$ 6,930	\$ 6,930	\$ 6,930	\$ -
009 WIC Breastfeeding	\$ 6,439	\$ 6,439	\$ 6,438	\$ (1)
024 Children's 1 ST - 2	\$ 148,416	\$ 148,416	\$ 148,416	\$ -
031 Community Based TB	\$ 185,486	\$ 169,274	\$ 179,435	\$ 10,161
044 HIV Prevention Initiative	\$ 80,112	\$ 77,359	\$ 80,070	\$ 2,711
056 Breast Test & More	\$ 81,760	\$ 48,449	\$ 70,267	\$ 21,818
066 Immunization Program	\$ 53,283	\$ 53,050	\$ 53,271	\$ 221
076 Oral Health	\$ 82,000	\$ 81,000	\$ 82,000	\$ 1,000
089 HIV District Rent	\$ 11,673	\$ 11,673	\$ 11,673	\$ -
094 Ryan White Aids Project	\$ 209,381	\$ 173,970	\$ 196,943	\$ 22,973
104 Test, Link and Care Network	\$ 111,170	\$ 107,923	\$ 111,126	\$ 3,203
112 Early Intervention Services	\$ 280,452	\$ 236,931	\$ 272,367	\$ 35,436
125 Routine Opt-Out HIV Testing	\$ 65,500	\$ 65,480	\$ 65,480	\$ -
166 Georgia Personal Responsibility Education Program	\$ 44,972	\$ 13,757	\$ 21,857	\$ 8,100
186 Increased HPV Coverage Rates	\$ 3,000	\$ 2,460	\$ 3,000	\$ 540
245 EPI Capacity	\$ 57,051	\$ 51,645	\$ 57,034	\$ 5,389
267 Care and Prevention in the United States (CAPUS)	\$ 130,868	\$ 96,855	\$ 124,461	\$ 27,606
270 BPI-5 Public Health Emergency Preparedness	\$ 370,504	\$ 366,190	\$ 370,480	\$ 4,290

CLAYTON COUNTY BOARD OF HEALTH

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE - CONTINUED

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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
271 Ryan White Part B Minority Aids Initiative	\$ 60,930	\$ 55,402	\$ 55,504	\$ 102
273 BP1-5 Cities Readiness Initiative (CRI)	\$ 23,700	\$ 17,183	\$ 23,700	\$ 6,517
280 EPI Capacity/Additional	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
283 STD Preventive Clinical Services	\$ 11,667	\$ -	\$ 9,615	\$ 9,615
301 WIC Cost Pool	\$ 1,110,363	\$ 1,018,656	\$ 1,110,276	\$ 91,620
306 Youth Development Coordination	\$ 85,000	\$ 76,530	\$ 84,985	\$ 8,455
329 WIC Peer Breastfeeding	\$ 78,260	\$ 55,411	\$ 74,231	\$ 18,820
330 Georgia Addressing Asthma	\$ 7,002	\$ 4,873	\$ 7,002	\$ 2,129
367 Comprehensive STD Program	\$ 47,068	\$ 38,383	\$ 44,970	\$ 6,587
401 CP Family Planning	\$ 173,778	\$ 173,778	\$ 173,778	\$ -
405 State Cervical Cancer Screening	\$ 24,750	\$ 12,566	\$ 21,966	\$ 9,400
409 CP Children's Medical Services	\$ 231,123	\$ 185,110	\$ 231,123	\$ 46,013
417 Tobacco Use Prevention	\$ 3,116	\$ 3,116	\$ 3,116	\$ -
460 Outpatient UNHSI/ Audio Support	\$ 20,112	\$ 16,962	\$ 20,099	\$ 3,137
461 UNHSI-Salaries	\$ 51,191	\$ 39,780	\$ 48,713	\$ 8,933
464 State Breast and Cervical Cancer Screening	\$ 33,750	\$ 17,416	\$ 32,843	\$ 15,427

CLAYTON COUNTY BOARD OF HEALTH
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE - CONTINUED
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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
466 Health Promotion Initiative	\$ 65,000	\$ 65,000	\$ 64,952	\$ (48)
498 PH Emergency Preparedness Program	\$ 6,275	\$ 6,275	\$ 6,275	\$ -
514 Partnership Improving Birth	\$ 156,000	\$ 148,783	\$ 156,000	\$ 7,217
543 Infants and Toddlers with Disabilities	\$ 248,702	\$ 217,776	\$ 248,694	\$ 30,918
549 Georgia Nutrition and Physical Activity Supplement	\$ 10,000	\$ 5,787	\$ 10,000	\$ 4,213
559 Family Planning Cadre	\$ 92,364	\$ 30,291	\$ 92,357	\$ 62,066
562 Male Reproductive Health	\$ 41,000	\$ 32,746	\$ 40,987	\$ 8,241
566 HCEPPR - Coordination	\$ 76,086	\$ 76,086	\$ 76,086	\$ -
605 District 3-3 Clayton County Administrative Cadre	\$ 97,122	\$ 88,886	\$ 97,122	\$ 8,236
643 WIC Direct	\$ <u>372,257</u>	\$ <u>242,958</u>	\$ <u>316,441</u>	\$ <u>73,483</u>
	\$ <u>6,874,074</u>	\$ <u>6,192,446</u>	\$ <u>6,765,471</u>	\$ <u>573,025</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*

The Clayton County Board of Health
Clayton County Health Department
Jonesboro, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, 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, 2014, and the related notes to the financial statements, which collectively comprise Clayton County Board of Health's basic financial statements and have issued our report thereon dated October 24, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Clayton County Board of Health's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our 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. Accordingly, we do not express an opinion on the effectiveness of Clayton County Board of Health's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. These findings are listed as items 2014-01 through 2014-03.

Compliance and Other Matters

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

Clayton County Board of Health's Response to Findings

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. Clayton County Board of Health's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

ROBERT BAKER and ASSOCIATES



Certified Public Accountants

Albany, Georgia

October 24, 2014

ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

The Clayton County Board of Health
Clayton County Health Department
Jonesboro, Georgia

Report on Compliance for Each Major Federal Program

We have audited Clayton County's Board of Health 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's Board of Health major federal programs for the year ended June 30, 2014. Clayton County's Board of Health major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Clayton County's Board of Health major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Clayton County's Board of Health compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Clayton County's Board of Health compliance.

Opinion on Each Major Federal Program

In our opinion, Clayton County Board of Health, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of Clayton County Board of Health is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Clayton County's Board of Health internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the

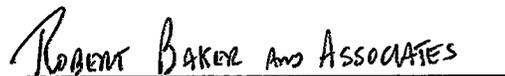
auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Clayton County's Board of Health internal control over compliance.

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

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

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

ROBERT BAKER AND ASSOCIATES

The signature is written in cursive and reads "Robert Baker and Associates". It is underlined.

Certified Public Accountants
Albany, Georgia
October 24, 2014

CLAYTON COUNTY BOARD OF HEALTH
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Fiscal Year Ended June 30, 2014

<u>GRANTOR</u> <u>AGENCY</u>	<u>PROGRAM TITLE</u>	<u>CFDA</u> <u>NUMBER</u>	<u>GRANT</u> <u>NUMBER</u>	<u>EXPENDITURES</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through the Georgia Department of Public Health:				
	Immunization	93.268	40500-001-14140990	\$ 53,283
	Early Intervention - Infants and Toddlers	84.181	40500-001-14140990	248,702
	TANF - Nontraditional Clinics	93.558	40500-001-14140990	316,704
	Public Health Emergency Preparedness	93.069	40500-001-14140990	400,480
	Maternal and Child Health Block Grant	93.994	40500-001-14140990	171,375
	Ryan White HIV Care	93.917	40500-001-14140990	270,311
	Title X - Family Planning	93.217	40500-001-14140990	124,128
	Investigations and Technical Assistance	93.283	40500-001-14140990	84,876
	HIV/AIDS Prevention	93.940	40500-001-14140990	387,650
	Preventive Health - STD	93.977	40500-001-14140990	58,735
	Bioterrorism Hospital Preparedness	93.889	40500-001-14140990	76,086
	Environmental Public Health and Emergency Response	93.070	40500-001-14140990	7,002
		93.945	40500-001-14140990	10,000
		93.539	40500-001-14040990	3,000
				\$ <u>2,212,332</u>
	Clayton County Can Soar To The Top	93.297	TP1AH000034-01-00 2017G	\$ <u>821,289</u>
	Ryan White Part C	93.917	H76H42Y723	\$ <u>218,460</u>
	Total U.S. Department of Health and Human Services			\$ <u>3,252,081</u>

CLAYTON COUNTY BOARD OF HEALTH
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Fiscal Year Ended June 30, 2014

<u>GRANTOR</u> <u>AGENCY</u>	<u>PROGRAM TITLE</u>	<u>CFDA</u> <u>NUMBER</u>	<u>GRANT</u> <u>NUMBER</u>	<u>EXPENDITURES</u>
U.S. DEPARTMENT OF AGRICULTURE				
Passed through the Georgia Department of Public Health:				
	W.I.C. Programs	10.557	40500-001-14140990	\$ <u>1,574,249</u>
OTHER AGENCIES:				
Passed through Fulton County:				
	Ryan White Title I	93.917	PO 118 12SC84555B-TR	\$ <u>283,639</u>
TOTAL				\$ <u>5,109,969</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, 2014

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 X no

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

Noncompliance material to financial
 statements noted? yes X no

Federal Awards

Internal Control over major programs:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified not
 considered to be material weaknesses? yes X 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 X no

Identification of major programs:

<u>CFDA Number (s)</u>	<u>Name of Federal Program or Cluster</u>
10.557	WIC Programs
93.069	Public Health Emergency Preparedness
93.297	Teenage Pregnancy Prevention
93.917	Ryan White HIV Care
93.940	HIV/AIDS Prevention
93.558	TANF

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

Auditee qualified as low-risk auditee? yes X no

CLAYTON COUNTY BOARD OF HEALTH

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For The Fiscal Year Ended June 30, 2014

Section II - Financial Statement Findings

SIGNIFICANT DEFICIENCIES

Auditor Reference
Number

2014-01 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 regular internal audits of cash receipts.

CLAYTON COUNTY BOARD OF HEALTH

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For The Fiscal Year Ended June 30, 2014

SIGNIFICANT DEFICIENCIES

Auditor Reference
Number

2014-02 Quarterly Board Meetings

Criteria:

The Georgia Health Code, Section 31-3-4 requires that the Board of Health meet no less frequently than quarterly during each fiscal year.

Condition:

The Board of Health missed one of its quarterly meetings during FY2014.

Cause of Condition:

The Board of Health must meet no less frequently than quarterly to provide proper stewardship over state and county funds.

Effect:

The Board did not meet each quarter during FY2014, which limits their ability to provide proper stewardship over state and county funds.

Recommendation:

We recommend that the Board meet no less frequently than quarterly as required by the Georgia Health Code.

Views of Responsible Officials and Planned Corrective Actions:

Although the Board of Health had a number of membership vacancies as a result of members' illnesses, we concur with the auditor's recommendation and will work with the Board to ensure that all quarterly meetings are held during FY2015.

Section III - Federal Award Findings and Questioned Costs

-NONE-

CLAYTON COUNTY BOARD OF HEALTH

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For The Fiscal Year Ended June 30, 2014

SIGNIFICANT DEFICIENCIES

Auditor Reference
Number

2014-03 Health Insurance Overpayment

Criteria:

The Board of Health computes monthly payments to the State Health Benefits Program based on current payroll requirements at the current rate charged.

Condition:

As of January 1, 2014, the Board determined that they were no longer required to pay state health benefits on hourly staff who did not meet certain work hours criteria.

Cause of Condition:

The reports generated by the accounting software did not reflect the change and the error was not detected until the audit fieldwork.

Effect:

State health benefits were overpaid by approximately \$68,000 from January 1 to June 30, 2014.

Recommendation:

We recommend that staff review all payroll benefit payments as prepared and that the appropriate staff are notified when changes in benefits occur.

Views of Responsible Officials and Planned Corrective Actions:

We concur with the auditor's recommendation. A process will be put in place to notify all appropriate staff when changes in benefits occur. We are currently working with the State Health Benefits Program to determine if the overpayment can be refunded.

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, 2014

SIGNIFICANT DEFICIENCIES

Auditor Reference
Number

2013-01 Segregation of Duties - This finding was not corrected in FY2014.